



# **ADJUSTMENT BUDGET 2013/2014**

---

**NKOMAZI LOCAL MUNICIPALITY  
MP324**

## **I. Table of Contents**

A. EXECUTIVE SUMMARY .....	3
B. RESOLUTIONS.....	6
C. ADJUSTMENTS BUDGET TABLES (Annexure A) .....	7
1. Table B1 Adjustments Budget Summary .....	8
2. Table B2 adjustments Budget Financial Performance (revenue and expenditure by standard classification).....	9
3. Table B3 Adjustments Budget –Financial performance (revenue and expenditure by municipal vote) .....	12
.....	13
4. Table B4 Adjustments Budget–Financial Performance (revenue and expenditure) .....	15
5. Table B5 Adjustments budget -Capital Expenditure (municipal vote, standard classification and funding) .....	16
6. Table B6 Adjustments Budget -Financial Position .....	18
7. Table B7 Adjustment Budget -Cash flow .....	19
8. Table B8 Adjustment Budget –Cash backed reserves/accumulated surplus reconciliation.....	20
9. Table B9 Adjustment Budget –Asset Management .....	21
10. Table B10 Adjustment Budget –Basic Service Delivery Measurements .....	22
II. PART 2 - SUPPORTING DOCUMENTATION (Annexure B).....	23
1. Table SB1 –SB20 Supporting Documentation .....	24
2. Municipal Manager’s Quality and Budget Locking Certification.....	46

## A. EXECUTIVE SUMMARY

The purpose of this report is to comply with Section 28 of the Municipal Finance Management Act (MFMA) and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 regarding Municipal Budget and Reporting Regulations, which requires that specific financial particulars be reported on and in the formats prescribed.

In terms of Section 72 of the MFMA the performance of a municipality must be reviewed before 25 January of each financial year and as part of the review recommend whether and adjustment budget is necessary and recommend revised projections and expenditure to the extent that it may be necessary.

This has been done and the councils decided on 24 January 2014 after submission of the Section 72 report that the 2013/2014 budget be revised.

Although there is no indication that the economic activities of the municipality will change drastically to increase the revenue base. The municipality remains dependable on government grants such as the equitable share and MIG funding to finance the backlogs in service delivery.

In general, the aim with the compilation of the 2013/2014 Adjustment Budget is to further prioritise and implement conservative expenditure strategies within the very limited financial resources available. Reprioritising and down scaling of non-core functions will have to continue in order to uphold service delivery towards core functions and a sustainable level. Therefore only slight changes were affected in the Adjustment Budget.

The implementation of the approved revenue and enhancement strategy will create a foundation for the enhancement of the revenue base and the improvement of the municipality's cash-flow.

The adjusted budget submitted herewith contains adjusted tables B1-B10 and supporting tables SB1-SB19.

As previously mentioned in the midyear assessment report that the municipality is operating with very limited resources and must strictly control the costs of its administration to affordable levels without compromising service delivery.

The employee related cost as provided for in the 2013/2014 budget represents 38% of the total operational budget. The filling of vacancies in the organisation is therefore limited to critical positions and the council should strictly control the employment of new staff by limiting new appointments to the absolute minimum. It is of very high importance that only positions that will accelerate service delivery and improve governance in the administration are filled.

It is also of importance that departments spend external funds (grant funding) received on a project first before internal funds provided by the municipality in order to prevent own funds generated from revenue being used as bridging finance affecting the cash-flow negatively.

The compilation of the 2013/2014 Adjustment Budget posed many challenges, limited financial resources and the debtor's book that is excessively increasing due to the non-payment from the Leopard Creek properties, as at 31 January 2014 the outstanding amount on the account is R33 Million.

Cost curtailment remains the utmost priority and it is still encouraged to ensure that spending remains within the affordability parameters of the municipality's finances so that the council can deliver on its core mandate and achieve its development goals. **It is therefore recommended that the municipality enforce credit control measures, cost curtailment and strict control on procurement of goods and services over the next six months.**

Due to continued improvement in financial management, business confidence and service delivery is improving. Community issues will have to be prioritised within every department's allocated budget. Services will have to be rendered responsibly with innovation and determination, as expected from responsible municipal officials in terms of the MFMA.

The budget principles that informed the compilation of the 2013/2014 Adjustment Budget are in line with Section 28 of the MFMA and the following additional principals needs to be highlighted:

The inclusion of additional funding requests are subject to;

- Any savings identified departmentally;
- Additional revenue generation;
- Value for money, benefits to the municipality and affordability.
- It should be noted that there is unlimited needs but limited resources and affordability within the context of sustainability must be considered and maintained.
- Departments should concentrate on core functions, proactively review the operational budget and identify savings that can be affected if necessary to assist with the cash-flow position.

- All proposed capital adjustments must be accompanied by revised cash-flow and milestone projections to ensure timely submission to the performance management unit for the compilation of the revised 2013-2014 SDBIP.

The principles applied in compilation of the revised budget were to ensure operational efficiencies, if no expenditure or less expenditure than the budget amount realised over the first half of the financial year, the budget amount was reduced or removed unless the planned spending is for the last two quarters. If the expenditure trend indicates an over expenditure or expected over expenditure the budgeted amount was aligned with the estimated expenditure. This process was also applied to the collection trend of revenue over the mentioned period. If an under-collection was indicated on a specific account, the budgeted revenue was decreased accordingly to the actual revenue collected.

**The following important adjustments were made to the operating budget;**

- Depreciation R8.1 Million
- Employee costs R10.5 Million that includes R1.4 Million EPWP roll over from the 2012/13
- Repairs and maintenance – R5.3 Million includes R4.5 Million Roll over for WSOG

All the above mentioned adjustments except for Depreciation have huge impact on the cash flow of the municipality. Full details of other adjustments are reflected in the line item budget summary provided.

**Adjustment on capital budget:**

The municipality had roll over projects of R10.3 Million from the 2012/2013 of which R9.4 Million was funded by the MIG conditional grant and R900 thousand from INEG funds. National Treasury has approved the roll-over amount of R10.3 Million to fund those projects therefore the capital budget was adjusted accordingly.

The following roll -over project were added.

- Steenbok water reticulation
- Steenbok landfill site construction
- Kamaqhekeza stadium upgrade
- Electrification projects

## **B. RESOLUTIONS**

On 27 February 2014 the council of Nkomazi Municipality under item **NKM: S-GCM: A011/2014** approved the proposed 2013/2014 Adjustment Budget in terms of Section 28(2) of the Municipal Finance management Act, 2003 (Act 56 of 2003) as set out in the following Tables as contained in Annexure A:

- Table B1- Adjustment budget Summary
- Table B2- Adjustment budget - Financial Performance (revenue and expenditure by standard classification);
- Table B3- Adjustment budget - Financial Performance (revenue and expenditure by municipal vote);
- Table B4-Adjustment - budget Financial Performance (revenue by source and expenditure by type);
- Table B5- Adjustment budget - Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
- Table B6- Adjustment budget- Budgeted Financial Position;
- Table B7- Adjustment budget- Budgeted Cash Flows;
- Table B8- Adjustment budget- Cash backed reserves and accumulated surplus reconciliation;
- Table-B9- Adjustment budget -Asset management; and
- Table B10- Adjustment budget -Basic service delivery measurement.

**C. ADJUSTMENTS BUDGET TABLES (Annexure A)**

## 1. Table B1 Adjustments Budget Summary

MP324 Nkomazi - Table B1 Adjustments Budget Summary - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	56 328	-	-	-	-	-	-	-	56 328	61 961	68 157
Service charges	78 182	-	-	-	-	-	3 416	3 416	81 598	89 758	98 734
Investment revenue	2 200	-	-	-	-	-	-	-	2 200	2 420	2 662
Transfers recognised - operational	311 164	-	-	-	-	6 031	593	6 624	317 788	352 237	436 270
Other own revenue	36 042	-	-	-	-	-	(9 393)	(9 393)	26 649	28 344	31 179
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>483 916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>(5 384)</b>	<b>648</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>
Employee costs	210 920	-	-	-	-	1 492	8 636	10 128	221 049	224 698	236 832
Remuneration of councillors	18 098	-	-	-	-	-	369	369	18 468	19 465	20 516
Depreciation & asset impairment	69 168	-	-	-	-	-	(8 186)	(8 186)	60 982	64 275	67 746
Finance charges	731	-	-	-	-	-	150	150	881	929	979
Materials and bulk purchases	67 552	-	-	-	-	-	(20)	(20)	67 533	70 863	74 690
Transfers and grants	200	-	-	-	-	-	-	-	200	211	222
Other expenditure	186 099	-	-	-	-	4 540	(1 639)	2 901	188 999	187 414	197 481
<b>Total Expenditure</b>	<b>552 768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>(689)</b>	<b>5 343</b>	<b>558 111</b>	<b>567 855</b>	<b>598 465</b>
<b>Surplus/(Deficit)</b>	<b>(68 852)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 695)</b>	<b>(4 695)</b>	<b>(73 547)</b>	<b>(33 135)</b>	<b>38 536</b>
Transfers recognised - capital	212 935	-	-	-	-	10 340	(593)	9 747	222 683	247 619	367 450
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>144 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>(5 288)</b>	<b>5 052</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>144 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>(5 288)</b>	<b>5 052</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>229 757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>793</b>	<b>11 134</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>
Transfers recognised - capital	212 935	-	-	-	-	10 340	(593)	9 747	222 683	247 619	367 450
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 822	-	-	-	-	-	1 386	1 386	18 208	8 985	10 395
<b>Total sources of capital funds</b>	<b>229 757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>793</b>	<b>11 134</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>
<b>Financial position</b>											
Total current assets	50 493	-	-	-	-	-	22 775	22 775	73 268	112 833	226 451
Total non current assets	1 550 953	-	-	-	-	10 340	25 523	35 864	1 586 817	1 779 086	2 089 123
Total current liabilities	45 800	-	-	-	-	-	121 608	121 608	167 408	185 238	203 509
Total non current liabilities	2 709	-	-	-	-	-	187	187	2 896	2 417	1 812
<b>Community wealth/Equity</b>	<b>1 281 456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 324</b>	<b>208 324</b>	<b>1 489 781</b>	<b>1 704 265</b>	<b>2 110 252</b>
<b>Cash flows</b>											
Net cash from (used) operating	217 837	-	-	-	-	16 372	10 120	26 492	244 330	292 185	487 883
Net cash from (used) investing	(229 757)	-	-	-	-	(10 340)	(793)	(11 134)	(240 891)	(256 604)	(377 845)
Net cash from (used) financing	(116)	-	-	-	-	-	(248)	(248)	(365)	(365)	(365)
<b>Cash/cash equivalents at the year end</b>	<b>2 964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>(1 225)</b>	<b>4 806</b>	<b>7 770</b>	<b>42 987</b>	<b>152 660</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	8 080	-	-	-	-	-	(310)	(310)	7 770	42 987	152 660
Application of cash and investments	(79)	-	-	-	-	-	101 639	101 639	101 560	108 357	122 311
<b>Balance - surplus (shortfall)</b>	<b>8 159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(101 949)</b>	<b>(101 949)</b>	<b>(93 790)</b>	<b>(65 371)</b>	<b>30 349</b>
<b>Asset Management</b>											
Asset register summary (WDV)	1 550 953	-	-	-	-	-	35 864	35 864	1 586 817	1 782 830	2 096 811
Depreciation & asset impairment	69 168	-	-	-	-	-	(8 186)	(8 186)	60 982	64 275	67 746
Renewal of Existing Assets	162 916	-	-	-	-	6 475	6 222	12 697	175 614	125 984	253 048
Repairs and Maintenance	31 124	-	-	-	-	4 540	761	5 301	36 425	41 621	43 869
<b>Free services</b>											
Cost of Free Basic Services provided	3 614	-	-	-	-	-	-	-	3 614	3 614	3 614
Revenue cost of free services provided	8 026	-	-	-	-	-	-	-	8 026	8 026	8 026
<b>Households below minimum service level</b>											
Water:	7	-	-	-	-	-	-	-	7	7	7
Sanitation/sew erage:	17	-	-	-	-	-	-	-	17	17	17
Energy:	54	-	-	-	-	-	-	-	54	54	54
Refuse:	65	-	-	-	-	-	-	-	65	65	65



## 2. Table B2 adjustments Budget Financial Performance (revenue and expenditure by standard classification)

MP324 Nkomazi - Table B2 Adjustments Budget Financial Performance (standard classification) - 28 FEBRUARY 14

Standard Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>											
<b>Revenue - Standard</b>											
<i>Governance and administration</i>	209 419	-	-	-	-	1 492	5 243	6 735	216 154	239 290	286 236
Executive and council	5 451	-	-	-	-	1 492	593	2 085	7 536	-	-
Budget and treasury office	200 442	-	-	-	-	-	3 025	3 025	203 467	233 624	280 003
Corporate services	3 526	-	-	-	-	-	1 626	1 626	5 151	5 666	6 233
<i>Community and public safety</i>	630	-	-	-	-	-	16	16	645	710	781
Community and social services	78	-	-	-	-	-	13	13	91	101	111
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	551	-	-	-	-	-	3	3	554	609	670
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	33 057	-	-	-	-	-	(14 059)	(14 059)	18 997	20 305	22 253
Planning and development	5 380	-	-	-	-	-	882	882	6 261	6 295	6 843
Road transport	25 969	-	-	-	-	-	(14 941)	(14 941)	11 028	12 131	13 344
Environmental protection	1 708	-	-	-	-	-	-	-	1 708	1 879	2 067
<i>Trading services</i>	240 811	-	-	-	-	4 540	3 416	7 956	248 767	274 415	327 731
Electricity	98 061	-	-	-	-	-	3 416	3 416	101 477	114 769	133 646
Water	111 321	-	-	-	-	4 540	-	4 540	115 860	123 398	150 265
Waste water management	3 273	-	-	-	-	-	-	-	3 273	3 601	3 961
Waste management	28 156	-	-	-	-	-	-	-	28 156	32 648	39 859
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>483 916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>(5 384)</b>	<b>648</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>
<b>Expenditure - Standard</b>											
<i>Governance and administration</i>	212 584	-	-	-	-	-	(32 623)	(32 623)	179 961	181 543	191 293
Executive and council	39 619	-	-	-	-	-	3 603	3 603	43 222	37 613	39 644
Budget and treasury office	137 171	-	-	-	-	-	(38 899)	(38 899)	98 271	103 646	109 189
Corporate services	35 794	-	-	-	-	-	2 674	2 674	38 468	40 284	42 460
<i>Community and public safety</i>	31 534	-	-	-	-	-	366	366	31 899	33 622	35 437
Community and social services	5 052	-	-	-	-	-	367	367	5 419	5 711	6 020
Sport and recreation	101	-	-	-	-	-	78	78	179	188	198
Public safety	26 381	-	-	-	-	-	(79)	(79)	26 302	27 722	29 219
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	112 769	-	-	-	-	-	(2 410)	(2 410)	110 359	104 060	109 679
Planning and development	58 738	-	-	-	-	-	1 198	1 198	59 936	50 914	53 663
Road transport	48 153	-	-	-	-	-	(3 924)	(3 924)	44 229	46 617	49 135
Environmental protection	5 878	-	-	-	-	-	317	317	6 195	6 529	6 882
<i>Trading services</i>	195 881	-	-	-	-	4 540	35 471	40 010	235 892	248 630	262 056
Electricity	78 129	-	-	-	-	-	2 739	2 739	80 868	85 235	89 838
Water	85 389	-	-	-	-	4 540	31 908	36 448	121 836	128 416	135 350
Waste water management	3 339	-	-	-	-	-	172	172	3 511	3 700	3 900
Waste management	29 025	-	-	-	-	-	652	652	29 676	31 279	32 968
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>552 768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>803</b>	<b>5 343</b>	<b>558 111</b>	<b>567 855</b>	<b>598 465</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(68 852)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 492</b>	<b>(6 187)</b>	<b>(4 695)</b>	<b>(73 547)</b>	<b>(33 135)</b>	<b>38 536</b>

MP324 Nkomazi - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 28 FEBRUARY 14												
Standard Classification Description	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget	
R thousand	A	A1	B	C	D	E	F	G	H			
<b>Revenue - Standard</b>												
<b>Municipal governance and administration</b>	<b>209 419</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 492</b>	<b>5 243</b>	<b>6 735</b>	<b>216 154</b>	<b>239 290</b>	<b>286 236</b>	
Executive and council	5 451	-	-	-	-	1 492	593	2 085	7 536	-	-	
Mayor and Council												
Municipal Manager												
Extended public works	5 451					1 492	593	2 085	7 536			
Budget and treasury office	200 442						3 025	3 025	203 467	233 624	280 003	
Corporate services	3 526	-	-	-	-	-	1 626	1 626	5 151	5 666	6 233	
Human Resources	866						505	505	1 371	1 508	1 659	
Information Technology												
Property Services	2 659						1 121	1 121	3 780	4 158	4 574	
Other Admin												
<b>Community and public safety</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>16</b>	<b>645</b>	<b>710</b>	<b>781</b>	
Community and social services	78	-	-	-	-	-	13	13	91	101	111	
Libraries and Archives	35						13	13	48	53	58	
Museums & Art Galleries etc												
Community halls and												
Cemeteries & Crematoriums	43								43	48	52	
Child Care												
Aged Care												
Other Community												
Other Social												
Sport and recreation												
Public safety	551	-	-	-	-	-	3	3	554	609	670	
Police	550								550	605	666	
Fire	1						3	3	4	4	5	
Civil Defence												
Street Lighting												
Other												
Housing												
Health	-	-	-	-	-	-	-	-	-	-	-	
Clinics												
Ambulance												
Other												
<b>Economic and environmental services</b>	<b>33 057</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14 059)</b>	<b>(14 059)</b>	<b>18 997</b>	<b>20 305</b>	<b>22 253</b>	
Planning and development	5 380	-	-	-	-	-	882	882	6 261	6 295	6 843	
Economic	4 058								4 058	4 841	5 243	
Town Planning/Building	1 322								1 322	1 454	1 600	
Licensing & Regulation							882	882	882			
Road transport	25 969	-	-	-	-	-	(14 941)	(14 941)	11 028	12 131	13 344	
Roads	3						6	6	8	9	10	
Public Buses												
Parking Garages												
Vehicle Licensing and Testing	25 966						(14 946)	(14 946)	11 020	12 121	13 334	
Other												
Environmental protection	1 708	-	-	-	-	-	-	-	1 708	1 879	2 067	
Pollution Control												
Biodiversity & Landscape	1 708								1 708	1 879	2 067	
Other												
<b>Trading services</b>	<b>240 811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>3 416</b>	<b>7 956</b>	<b>248 767</b>	<b>274 415</b>	<b>327 731</b>	
Electricity	98 061	-	-	-	-	-	3 416	3 416	101 477	114 769	133 646	
Electricity Distribution	98 061						3 416	3 416	101 477	114 769	133 646	
Electricity Generation												
Water	111 321	-	-	-	-	4 540	-	4 540	115 860	123 398	150 265	
Water Distribution	111 321					4 540		4 540	115 860	123 398	150 265	
Water Storage												
Waste water management	3 273	-	-	-	-	-	-	-	3 273	3 601	3 961	
Sewerage	3 273								3 273	3 601	3 961	
Storm Water Management												
Public Toilets												
Waste management	28 156	-	-	-	-	-	-	-	28 156	32 648	39 859	
Solid Waste	28 156								28 156	32 648	39 859	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Air Transport												
Abattoirs												
Tourism												
Forestry												
Markets												
<b>Total Revenue - Standard</b>	<b>483 916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>(5 384)</b>	<b>648</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>	

MP324 Nkomazi - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 28 FEBRUARY 14

Standard Classification Description	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H			
R thousand												
<b>Expenditure - Standard</b>												
<b>Municipal governance and administration</b>	212 584	-	-	-	-	-	(32 623)	(32 623)	179 961	181 543	191 293	
Executive and council	39 619	-	-	-	-	-	3 603	3 603	43 222	37 613	39 644	
Mayor and Council	24 616	-	-	-	-	-	1 242	1 242	25 858	27 255	28 726	
Municipal Manager	9 552	-	-	-	-	-	276	276	9 828	10 359	10 918	
Extended public works	5 451	-	-	-	-	-	2 085	2 085	7 536			
Budget and treasury office	137 171	-	-	-	-	-	(38 899)	(38 899)	98 271	103 646	109 189	
Corporate services	35 794	-	-	-	-	-	2 674	2 674	38 468	40 284	42 460	
Human Resources	33 936	-	-	-	-	-	2 258	2 258	36 193	37 887	39 933	
Information Technology	1 284	-	-	-	-	-	800	800	2 084	2 197	2 315	
Property Services	574	-	-	-	-	-	(384)	(384)	191	201	212	
Other Admin		-	-	-	-	-						
<b>Community and public safety</b>	31 534	-	-	-	-	-	366	366	31 899	33 622	35 437	
Community and social services	5 052	-	-	-	-	-	367	367	5 419	5 711	6 020	
Libraries and Archives	2 060	-	-	-	-	-	(87)	(87)	1 973	2 079	2 192	
Museums & Art Galleries etc		-	-	-	-	-						
Community halls and		-	-	-	-	-						
Cemeteries & Crematoriums	2 992	-	-	-	-	-	454	454	3 446	3 632	3 828	
Child Care		-	-	-	-	-						
Aged Care		-	-	-	-	-						
Other Community		-	-	-	-	-						
Other Social		-	-	-	-	-						
Sport and recreation	101	-	-	-	-	-	78	78	179	188	198	
Public safety	26 381	-	-	-	-	-	(79)	(79)	26 302	27 722	29 219	
Police	8 066	-	-	-	-	-	132	132	8 198	8 641	9 108	
Fire	47	-	-	-	-	-	(15)	(15)	32	34	36	
Civil Defence		-	-	-	-	-						
Street Lighting		-	-	-	-	-						
Other	18 268	-	-	-	-	-	(196)	(196)	18 071	19 047	20 076	
Housing		-	-	-	-	-						
Health		-	-	-	-	-						
Clinics		-	-	-	-	-						
Ambulance		-	-	-	-	-						
Other		-	-	-	-	-						
<b>Economic and environmental services</b>	112 769	-	-	-	-	-	(2 410)	(2 410)	110 359	104 060	109 679	
Planning and development	58 738	-	-	-	-	-	1 198	1 198	59 936	50 914	53 663	
Economic	11 399	-	-	-	-	-	620	620	12 019	12 668	13 352	
Town Planning/Building	34 604	-	-	-	-	-	(1 026)	(1 026)	33 578	24 062	25 362	
Licensing & Regulation	12 736	-	-	-	-	-	1 603	1 603	14 339	14 184	14 950	
Road transport	48 153	-	-	-	-	-	(3 924)	(3 924)	44 229	46 617	49 135	
Roads	21 383	-	-	-	-	-	10 051	10 051	31 434	33 131	34 920	
Public Buses		-	-	-	-	-						
Parking Garages		-	-	-	-	-						
Vehicle Licensing and Testing	26 770	-	-	-	-	-	(13 975)	(13 975)	12 795	13 486	14 214	
Other		-	-	-	-	-						
Environmental protection	5 878	-	-	-	-	-	317	317	6 195	6 529	6 882	
Pollution Control		-	-	-	-	-						
Biodiversity & Landscape	5 878	-	-	-	-	-	317	317	6 195	6 529	6 882	
Other		-	-	-	-	-						
<b>Trading services</b>	195 881	-	-	-	-	4 540	35 471	40 010	235 892	248 630	262 056	
Electricity	78 129	-	-	-	-	-	2 739	2 739	80 868	85 235	89 838	
Electricity Distribution	78 129	-	-	-	-	-	2 739	2 739	80 868	85 235	89 838	
Electricity Generation		-	-	-	-	-						
Water	85 389	-	-	-	-	4 540	31 908	36 448	121 836	128 416	135 350	
Water Distribution	85 389	-	-	-	-	4 540	31 908	36 448	121 836	128 416	135 350	
Water Storage		-	-	-	-	-						
Waste water management	3 339	-	-	-	-	-	172	172	3 511	3 700	3 900	
Sewerage	3 339	-	-	-	-	-	172	172	3 511	3 700	3 900	
Storm Water Management		-	-	-	-	-						
Public Toilets		-	-	-	-	-						
Waste management	29 025	-	-	-	-	-	652	652	29 676	31 279	32 968	
Solid Waste	29 025	-	-	-	-	-	652	652	29 676	31 279	32 968	
<b>Other</b>		-	-	-	-	-						
Air Transport		-	-	-	-	-						
Abattoirs		-	-	-	-	-						
Tourism		-	-	-	-	-						
Forestry		-	-	-	-	-						
Markets		-	-	-	-	-						
<b>Total Expenditure - Standard</b>	552 768	-	-	-	-	4 540	803	5 343	558 111	567 855	598 465	
<b>Surplus/ (Deficit) for the year</b>	(68 852)	-	-	-	-	1 492	(6 187)	(4 695)	(73 547)	(33 135)	38 536	

### 3. Table B3 Adjustments Budget –Financial performance (revenue and expenditure by municipal vote)

MP324 Nkomazi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 FEBRUARY 14

Vote Description  <i>[Insert departmental structure etc]</i>	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>	<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Revenue by Vote</b>											
Vote 1 - EXECUTIVE & COUNCIL	5 451	-	-	-	-	1 492	593	2 085	7 536	-	-
Vote 2 - BUDGET & TREASURY OFFICE	200 442	-	-	-	-	-	3 025	3 025	203 467	233 624	280 003
Vote 3 - CORPORATE SERVICES	3 526	-	-	-	-	-	1 626	1 626	5 151	5 666	6 233
Vote 4 - PLANNING & DEVELOPMENT	1 322	-	-	-	-	-	-	-	1 322	1 454	1 600
Vote 5 - COMMUNITY & SOCIAL SERVICES	56 459	-	-	-	-	-	(14 049)	(14 049)	42 410	47 358	56 041
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	216 716	-	-	-	-	4 540	3 422	7 961	224 677	246 617	293 125
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>483 916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>(5 384)</b>	<b>648</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>
<b>Expenditure by Vote</b>											
Vote 1 - EXECUTIVE & COUNCIL	39 619	-	-	-	-	-	3 603	3 603	43 222	37 613	39 644
Vote 2 - BUDGET & TREASURY OFFICE	137 171	-	-	-	-	-	(38 899)	(38 899)	98 271	103 646	109 189
Vote 3 - CORPORATE SERVICES	35 794	-	-	-	-	-	2 674	2 674	38 468	40 284	42 460
Vote 4 - PLANNING & DEVELOPMENT	29 565	-	-	-	-	-	(803)	(803)	28 762	18 986	20 011
Vote 5 - COMMUNITY & SOCIAL SERVICES	105 942	-	-	-	-	-	(11 038)	(11 038)	94 904	99 100	104 451
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	204 677	-	-	-	-	4 540	45 267	49 807	254 484	268 226	282 710
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>552 768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>803</b>	<b>5 343</b>	<b>558 111</b>	<b>567 855</b>	<b>598 465</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(68 852)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 492</b>	<b>(6 187)</b>	<b>(4 695)</b>	<b>(73 547)</b>	<b>(33 135)</b>	<b>38 536</b>

MP324 Nkomazi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28 FEBRUARY 14

Vote Description  <i>[Insert departmental structure etc]</i> R thousands	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>											
<b>Vote 1 - EXECUTIVE &amp; COUNCIL</b>	5 451	-	-	-	-	1 492	593	2 085	7 536	-	-
1,1 - Mayor & Council								-	-		
1,2 - Office of the Speaker								-	-		
1,3 - Office of the Chief Whip								-	-		
1,4 - Municipal Manager								-	-		
1,5 - Extended Public Works Programme (EPWP)	5 451					1 492	593	2 085	7 536	-	-
<b>Vote 2 - BUDGET &amp; TREASURY OFFICE</b>	200 442	-	-	-	-	-	3 025	3 025	203 467	233 624	280 003
2,1 - Finance	5 088						3 025	3 025	8 113	8 924	9 816
2,2 - Assessment Rates	193 015							-	193 015	222 166	267 570
2,3 - Finance Management Grant (FMG)	1 450							-	1 450	1 600	1 650
2,4 - Municipal Systems Improvement Grant (MSIG)	890							-	890	934	967
<b>Vote 3 - CORPORATE SERVICES</b>	3 526	-	-	-	-	-	1 626	1 626	5 151	5 666	6 233
3,1 - Corporate Services	866						505	505	1 371	1 508	1 659
3,2 - Property Services	2 659						1 121	1 121	3 780	4 158	4 574
<b>Vote 4 - PLANNING &amp; DEVELOPMENT</b>	1 322	-	-	-	-	-	-	-	1 322	1 454	1 600
4,1 - Town Planning	1 322							-	1 322	1 454	1 600
4,2 - Local Economic Development (LED)								-	-		
4,3 - Integrated Development Planning (IDP)								-	-		
4,4 - Performance Management Services								-	-		
<b>Vote 5 - COMMUNITY &amp; SOCIAL SERVICES</b>	56 459	-	-	-	-	-	(14 049)	(14 049)	42 410	47 358	56 041
5,1 - Socio Economic & Development (Lice)	-						882	882	882		
5,2 - Libraries & Archives	35						13	13	48	53	58
5,3 - Cemeteries	43							-	43	48	52
5,4 - Disaster Management								-	-		
5,5 - Protection Services (Police)	550							-	550	605	666
5,6 - Fire	1						3	3	4	4	5
5,7 - Parks								-	-		
5,8 - Nature conservation	1 708							-	1 708	1 879	2 067
5,9 - solid waste	28 156							-	28 156	32 648	39 859
5,10 - Vehicle Licensing & Testing	25 966						(14 946)	(14 946)	11 020	12 121	13 334
<b>Vote 6 - INFRASTRUCTURE &amp; DEVELOPMENT</b>	216 716	-	-	-	-	4 540	3 422	7 961	224 677	246 617	293 125
6,1 - Civil Administration								-	-		
6,2 - Sewerage	3 273							-	3 273	3 601	3 961
6,3 - Roads	3						6	6	8	9	10
6,4 - water Distribution	111 321					4 540		4 540	115 860	123 398	150 265
6,5 - Electricity Distribution	98 061						3 416	3 416	101 477	114 769	133 646
6,6 - Project Management Unit (PMU)	4 058							-	4 058	4 841	5 243
<b>Total Revenue by Vote</b>	483 916	-	-	-	-	6 031	(5 384)	648	484 564	534 720	637 002

MP324 Nkomazi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28 FEBRUARY 14

Vote Description  <i>[Insert departmental structure etc]</i>	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Expenditure by Vote</b>											
<b>Vote 1 - EXECUTIVE &amp; COUNCIL</b>	39 619	-	-	-	-	-	3 603	3 603	43 222	37 613	39 644
1,1 - Mayor & Council	21 909						1 170	1 170	23 079	24 325	25 639
1,2 - Office of the Speaker	2 068						51	51	2 119	2 234	2 355
1,3 - Office of the Chief Whipp	640						20	20	660	695	733
1,4 - Municipal Manager	9 552						276	276	9 828	10 359	10 918
1,5 - Extended Public Works Programme (EPWP)	5 451						2 085	2 085	7 536		
<b>Vote 2 - BUDGET &amp; TREASURY OFFICE</b>	137 171	-	-	-	-	-	(38 899)	(38 899)	98 271	103 646	109 189
2,1 - Finance	134 831						(38 899)	(38 899)	95 931	101 112	106 572
2,2 - Assessment Rates	-						-	-	-		
2,3 - Finance Management Grant (FMG)	1 450						-	-	1 450	1 600	1 650
2,4 - Municipal Systems Improvement Grant	890						-	-	890	934	967
<b>Vote 3 - CORPORATE SERVICES</b>	35 794	-	-	-	-	-	2 674	2 674	38 468	40 284	42 460
3,1 - Corporate Services	35 220						3 058	3 058	38 277	40 083	42 248
3,2 - Property Services	574						(384)	(384)	191	201	212
<b>Vote 4 - PLANNING &amp; DEVELOPMENT</b>	29 565	-	-	-	-	-	(803)	(803)	28 762	18 986	20 011
4,1 - Town Planning	20 928						(912)	(912)	20 016	9 768	10 295
4,2 - Local Economic Development (LED)	5 534						122	122	5 656	5 962	6 283
4,3 - Integrated Development Planning (IDP)	1 813						(14)	(14)	1 799	1 896	1 999
4,4 - Performance Management Services	1 290						-	-	1 290	1 360	1 433
<b>Vote 5 - COMMUNITY &amp; SOCIAL SERVICES</b>	105 942	-	-	-	-	-	(11 038)	(11 038)	94 904	99 100	104 451
5,1 - Socio Economic & Development (Licensing)	12 736						1 603	1 603	14 339	14 184	14 950
5,2 - Libraries & Archives	2 060						(87)	(87)	1 973	2 079	2 192
5,3 - Cemeteries	2 992						454	454	3 446	3 632	3 828
5,4 - Disaster Management	18 268						(196)	(196)	18 071	19 047	20 076
5,5 - Protection Services (Police)	8 066						132	132	8 198	8 641	9 108
5,6 - Fire	47						(15)	(15)	32	34	36
5,7 - Parks	101						78	78	179	188	198
5,8 - Nature conservation	5 878						317	317	6 195	6 529	6 882
5,9 - solid waste	29 025						652	652	29 676	31 279	32 968
5,10 - Vehicle Licensing & Testing	26 770						(13 975)	(13 975)	12 795	13 486	14 214
<b>Vote 6 - INFRASTRUCTURE &amp; DEVELOPMENT</b>	204 677	-	-	-	-	4 540	45 267	49 807	254 484	268 226	282 710
6,1 - Civil Administration	12 386						(114)	(114)	12 272	12 934	13 633
6,2 - Sewerage	3 339						172	172	3 511	3 700	3 900
6,3 - Roads	21 383						10 051	10 051	31 434	33 131	34 920
6,4 - water Distribution	85 389					4 540	31 908	36 448	121 836	128 416	135 350
6,5 - Electricity Distribution	78 129						2 739	2 739	80 868	85 235	89 838
6,6 - Project Management Unit (PMU)	4 052						512	512	4 563	4 810	5 069
<b>Total Expenditure by Vote</b>	552 768	-	-	-	-	4 540	803	5 343	558 111	567 855	598 465
<b>Surplus/ (Deficit) for the year</b>	(68 852)	-	-	-	-	1 492	(6 187)	(4 695)	(73 547)	(33 135)	38 536

#### 4. Table B4 Adjustments Budget–Financial Performance (revenue and expenditure)

MP324 Nkomazi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>											
Property rates	56 328	–	–	–	–	–	–	–	56 328	61 961	68 157
Property rates - penalties & collection charges									–		
Service charges - electricity revenue	54 438	–	–	–	–	–	3 416	3 416	57 854	63 639	70 003
Service charges - water revenue	15 581	–	–	–	–	–	–	–	15 581	17 139	18 853
Service charges - sanitation revenue	3 273	–	–	–	–	–	–	–	3 273	3 601	3 961
Service charges - refuse revenue	4 890	–	–	–	–	–	–	–	4 890	5 379	5 917
Service charges - other	–								–		
Rental of facilities and equipment	2 659						1 121	1 121	3 780	4 158	4 574
Interest earned - external investments	2 200							–	2 200	2 420	2 662
Interest earned - outstanding debtors	1 650						2 865	2 865	4 515	4 967	5 463
Dividends received	–							–	–		
Fines	550							–	550	605	666
Licences and permits	24							–	24	27	29
Agency services	25 966						(14 946)	(14 946)	11 020	12 121	13 334
Transfers recognised - operating	311 164					6 031	593	6 624	317 788	352 237	436 270
Other revenue	5 192	–	–	–	–	–	1 568	1 568	6 760	6 466	7 113
Gains on disposal of PPE								–	–		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>483 916</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6 031</b>	<b>(5 384)</b>	<b>648</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>
<b>Expenditure By Type</b>											
Employee related costs	210 920	–	–	–	–	1 492	8 636	10 128	221 049	224 698	236 832
Remuneration of councillors	18 098						369	369	18 468	19 465	20 516
Debt impairment	16 141						–	–	16 141	17 013	17 932
Depreciation & asset impairment	69 168	–	–	–	–	–	(8 186)	(8 186)	60 982	64 275	67 746
Finance charges	731						150	150	881	929	979
Bulk purchases	66 233	–	–	–	–	–	–	–	66 233	69 810	73 579
Other materials	1 319						(20)	(20)	1 300	1 054	1 110
Contracted services	17 505	–	–	–	–	–	3 000	3 000	20 505	21 612	22 779
Transfers and grants	200							–	200	211	222
Other expenditure	152 453	–	–	–	–	4 540	(4 639)	(99)	152 353	148 789	156 770
Loss on disposal of PPE								–	–		
<b>Total Expenditure</b>	<b>552 768</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6 031</b>	<b>(689)</b>	<b>5 343</b>	<b>558 111</b>	<b>567 855</b>	<b>598 465</b>
<b>Surplus/(Deficit)</b>	<b>(68 852)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(4 695)</b>	<b>(4 695)</b>	<b>(73 547)</b>	<b>(33 135)</b>	<b>38 536</b>
Transfers recognised - capital	212 935					10 340	(593)	9 747	222 683	247 619	367 450
Contributions								–	–		
Contributed assets								–	–		
<b>Surplus/(Deficit) before taxation</b>	<b>144 083</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 340</b>	<b>(5 288)</b>	<b>5 052</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>
Taxation								–	–		
<b>Surplus/(Deficit) after taxation</b>	<b>144 083</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 340</b>	<b>(5 288)</b>	<b>5 052</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>
Attributable to minorities								–	–		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>144 083</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 340</b>	<b>(5 288)</b>	<b>5 052</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>
Share of surplus/ (deficit) of associate								–	–		
<b>Surplus/ (Deficit) for the year</b>	<b>144 083</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 340</b>	<b>(5 288)</b>	<b>5 052</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>

## 5. Table B5 Adjustments budget -Capital Expenditure (municipal vote, standard classification and funding)

MP324 Nkomazi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be adjusted</b>											
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	1 000	2 000
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	171 494	-	-	-	-	925	2 274	3 199	174 693	235 319	187 267
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>171 494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>925</b>	<b>2 274</b>	<b>3 199</b>	<b>174 693</b>	<b>236 319</b>	<b>189 267</b>
<b>Single-year expenditure to be adjusted</b>											
Vote 1 - EXECUTIVE & COUNCIL	593	-	-	-	-	-	(593)	(593)	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE	212	-	-	-	-	-	-	-	212	-	-
Vote 3 - CORPORATE SERVICES	2 710	-	-	-	-	-	-	-	2 710	-	460
Vote 4 - PLANNING & DEVELOPMENT	350	-	-	-	-	-	-	-	350	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	10 993	-	-	-	-	6 475	8 593	15 068	26 061	-	9 919
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	43 406	-	-	-	-	2 941	(9 481)	(6 540)	36 865	20 285	178 199
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>58 263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 416</b>	<b>(1 481)</b>	<b>7 935</b>	<b>66 199</b>	<b>20 285</b>	<b>188 578</b>
<b>Total Capital Expenditure - Vote</b>	<b>229 757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>793</b>	<b>11 134</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>	<b>3 515</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(593)</b>	<b>(593)</b>	<b>2 922</b>	<b>-</b>	<b>460</b>
Executive and council	593	-	-	-	-	-	(593)	(593)	-	-	-
Budget and treasury office	212	-	-	-	-	-	-	-	212	-	-
Corporate services	2 710	-	-	-	-	-	-	-	2 710	-	460
<b>Community and public safety</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>2 400</b>
Community and social services	200	-	-	-	-	-	-	-	200	-	400
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	150	-	-	-	-	-	-	-	150	-	2 000
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>43 433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 794</b>	<b>17 145</b>	<b>19 939</b>	<b>63 372</b>	<b>50 977</b>	<b>33 846</b>
Planning and development	7 893	-	-	-	-	2 794	8 593	11 387	19 280	-	7 519
Road transport	35 540	-	-	-	-	-	8 551	8 551	44 091	50 977	26 327
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>182 460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 546</b>	<b>(15 758)</b>	<b>(8 212)</b>	<b>174 248</b>	<b>205 628</b>	<b>341 139</b>
Electricity	26 175	-	-	-	-	925	-	925	27 100	16 400	19 400
Water	139 985	-	-	-	-	2 941	(15 758)	(12 817)	127 167	170 228	299 739
Waste water management	15 000	-	-	-	-	-	-	-	15 000	18 000	20 000
Waste management	1 300	-	-	-	-	3 681	-	3 681	4 981	1 000	2 000
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	<b>229 757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>793</b>	<b>11 134</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>
<b>Funded by:</b>											
National Government	212 935	-	-	-	-	10 340	(593)	9 747	222 683	247 619	367 450
Provincial Government	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	<b>212 935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>(593)</b>	<b>9 747</b>	<b>222 683</b>	<b>247 619</b>	<b>367 450</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>16 822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 386</b>	<b>1 386</b>	<b>18 208</b>	<b>8 985</b>	<b>10 395</b>
<b>Total Capital Funding</b>	<b>229 757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>793</b>	<b>11 134</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>



MP324 Nkomazi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28 FEBRUARY 14

Vote Description  [Insert departmental structure etc] R thousands	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>											
<b>Vote 5 - COMMUNITY &amp; SOCIAL SERVICES</b>	-	-	-	-	-	-	-	-	-	1 000	2 000
5,9 - solid waste										1 000	2 000
5,10 - Vehicle Licensing & Testing											
<b>Vote 6 - INFRASTRUCTURE &amp; DEVELOPMENT</b>	171 494	-	-	-	-	925	2 274	3 199	174 693	235 319	187 267
6,1 - Civil Administration											
6,2 - Sewerage	15 000								15 000	18 000	20 000
6,3 - Roads	33 700						8 551	8 551	42 251	50 977	26 177
6,4 - water Distribution	96 994						(6 277)	(6 277)	90 717	150 043	121 790
6,5 - Electricity Distribution	25 800					925		925	26 725	16 300	19 300
6,6 - Project Management Unit (PMU)											
<b>Capital multi-year expenditure sub-total</b>	171 494	-	-	-	-	925	2 274	3 199	174 693	236 319	189 267
<b>Capital expenditure - Municipal Vote</b>											
<b>Single-year expenditure appropriation</b>											
<b>Vote 1 - EXECUTIVE &amp; COUNCIL</b>	593	-	-	-	-	-	(593)	(593)	-	-	-
1,1 - Mayor & Council											
1,2 - Office of the Speaker											
1,3 - Office of the Chief Whip											
1,4 - Municipal Manager											
1,5 - Extended Public Works Programme (EPWP)	593						(593)	(593)	-		
<b>Vote 2 - BUDGET &amp; TREASURY OFFICE</b>	212	-	-	-	-	-	-	-	212	-	-
2,1 - Finance	112								112		
2,2 - Assessment Rates											
2,3 - Finance Management Grant (FMG)	100								100		
2,4 - Municipal Systems Improvement Grant (MSIG)											
<b>Vote 3 - CORPORATE SERVICES</b>	2 710	-	-	-	-	-	-	-	2 710	-	460
3,1 - Corporate Services	2 710								2 710		460
3,2 - Property Services											
<b>Vote 4 - PLANNING &amp; DEVELOPMENT</b>	350	-	-	-	-	-	-	-	350	-	-
4,1 - Town Planning	350								350		
<b>Vote 5 - COMMUNITY &amp; SOCIAL SERVICES</b>	10 993	-	-	-	-	6 475	8 593	15 068	26 061	-	9 919
5,1 - Socio Economic & Development (Licensing)	7 543					2 794	8 593	11 387	18 930	-	7 519
5,2 - Libraries & Archives											
5,3 - Cemeteries	200								200	-	400
5,4 - Disaster Management											
5,5 - Protection Services (Police)	150								150	-	-
5,6 - Fire	-									-	2 000
5,7 - Parks											
5,8 - Nature conservation											
5,9 - solid waste	1 300					3 681		3 681	4 981	-	-
5,10 - Vehicle Licensing & Testing	1 800								1 800	-	-
<b>Vote 6 - INFRASTRUCTURE &amp; DEVELOPMENT</b>	43 406	-	-	-	-	2 941	(9 481)	(6 540)	36 865	20 285	178 199
6,1 - Civil Administration											
6,2 - Sewerage											
6,3 - Roads	40								40	-	150
6,4 - water Distribution	42 991					2 941	(9 481)	(6 540)	36 450	20 185	177 949
6,5 - Electricity Distribution	375								375	100	100
6,6 - Project Management Unit (PMU)											
<b>Capital single-year expenditure sub-total</b>	58 263	-	-	-	-	9 416	(1 481)	7 935	66 199	20 285	188 578
<b>Total Capital Expenditure</b>	229 757	-	-	-	-	10 340	793	11 134	240 891	256 604	377 845

## 6. Table B6 Adjustments Budget -Financial Position

MP324 Nkomazi - Table B6 Adjustments Budget Financial Position - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>ASSETS</b>											
<b>Current assets</b>											
Cash	3 080						4 690	4 690	7 770	42 987	152 660
Call investment deposits	5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Consumer debtors	37 086	-	-	-	-	-	17 957	17 957	55 044	58 809	62 136
Other debtors	4 631						5 128	5 128	9 759	10 305	10 882
Current portion of long-term receivables											
Inventory	695								695	733	773
<b>Total current assets</b>	<b>50 493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 775</b>	<b>22 775</b>	<b>73 268</b>	<b>112 833</b>	<b>226 451</b>
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property	37 937						(3 000)	(3 000)	34 937	34 937	34 937
Investment in Associate											
Property, plant and equipment	1 506 905	-	-	-	-	10 340	31 633	41 974	1 548 879	1 741 209	2 051 308
Agricultural											
Biological											
Intangible	496						(308)	(308)	188	128	65
Other non-current assets	5 614						(2 801)	(2 801)	2 813	2 813	2 813
<b>Total non current assets</b>	<b>1 550 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>25 523</b>	<b>35 864</b>	<b>1 586 817</b>	<b>1 779 086</b>	<b>2 089 123</b>
<b>TOTAL ASSETS</b>	<b>1 601 446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>48 299</b>	<b>58 639</b>	<b>1 660 085</b>	<b>1 891 920</b>	<b>2 315 573</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft											
Borrowing	116	-	-	-	-	-	248	248	365	365	365
Consumer deposits											
Trade and other payables	37 286	-	-	-	-	-	120 943	120 943	158 229	175 565	193 315
Provisions	8 398						417	417	8 815	9 308	9 830
<b>Total current liabilities</b>	<b>45 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121 608</b>	<b>121 608</b>	<b>167 408</b>	<b>185 238</b>	<b>203 509</b>
<b>Non current liabilities</b>											
Borrowing	2 709	-	-	-	-	-	187	187	2 896	2 417	1 812
Provisions	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>2 709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187</b>	<b>187</b>	<b>2 896</b>	<b>2 417</b>	<b>1 812</b>
<b>TOTAL LIABILITIES</b>	<b>48 509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121 795</b>	<b>121 795</b>	<b>170 304</b>	<b>187 654</b>	<b>205 322</b>
<b>NET ASSETS</b>	<b>1 552 936</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>(73 496)</b>	<b>(63 155)</b>	<b>1 489 781</b>	<b>1 704 265</b>	<b>2 110 252</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)	1 281 456	-	-	-	-	-	208 324	208 324	1 489 781	1 704 265	2 110 252
Reserves	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 281 456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 324</b>	<b>208 324</b>	<b>1 489 781</b>	<b>1 704 265</b>	<b>2 110 252</b>

## 7. Table B7 Adjustment Budget -Cash flow

MP324 Nkomazi - Table B7 Adjustments Budget Cash Flows - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Ratepayers and other	152 761						(8 842)	(8 842)	143 919	175 097	192 606
Government - operating	311 164					6 031	593	6 624	317 788	352 237	436 270
Government - capital	212 935					10 340	(593)	9 747	222 683	247 619	367 450
Interest	2 200						4 515	4 515	6 715	7 387	8 125
Dividends								-	-		
<b>Payments</b>											
Suppliers and employees	(460 292)						14 597	14 597	(445 695)	(489 015)	(515 368)
Finance charges	(731)						(150)	(150)	(881)	(929)	(979)
Transfers and Grants	(200)							-	(200)	(211)	(222)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>217 837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 372</b>	<b>10 120</b>	<b>26 492</b>	<b>244 330</b>	<b>292 185</b>	<b>487 883</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE								-	-		
Decrease (Increase) in non-current debtors								-	-		
Decrease (increase) other non-current receivables								-	-		
Decrease (increase) in non-current investments								-	-		
<b>Payments</b>											
Capital assets	(229 757)					(10 340)	(793)	(11 134)	(240 891)	(256 604)	(377 845)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(229 757)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 340)</b>	<b>(793)</b>	<b>(11 134)</b>	<b>(240 891)</b>	<b>(256 604)</b>	<b>(377 845)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans								-	-		
Borrowing long term/refinancing								-	-		
Increase (decrease) in consumer deposits								-	-		
<b>Payments</b>											
Repayment of borrowing	(116)						(248)	(248)	(365)	(365)	(365)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(116)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(248)</b>	<b>(248)</b>	<b>(365)</b>	<b>(365)</b>	<b>(365)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(12 036)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>9 078</b>	<b>15 110</b>	<b>3 074</b>	<b>35 216</b>	<b>109 674</b>
Cash/cash equivalents at the year begin:	15 000						(10 304)	(10 304)	4 696	7 770	42 987
Cash/cash equivalents at the year end:	2 964					6 031	(1 225)		7 770	42 987	152 660

## 8. Table B8 Adjustment Budget –Cash backed reserves/accumulated surplus reconciliation

MP324 Nkomazi - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	2 964	–	–	–	–	6 031	(1 225)	4 806	7 770	42 987	152 660
Other current investments > 90 days	5 116	–	–	–	–	(6 031)	915	(5 116)	0	–	–
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>	<b>8 080</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(310)</b>	<b>(310)</b>	<b>7 770</b>	<b>42 987</b>	<b>152 660</b>
<b>Applications of cash and investments</b>											
Unspent conditional transfers	–	–	–	–	–	–	16 372	16 372	16 372	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(79)	–	–	–	–	–	85 267	85 267	85 188	108 357	122 311
Other provisions	–	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–	–	–	–
<b>Total Application of cash and investments:</b>	<b>(79)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>101 639</b>	<b>101 639</b>	<b>101 560</b>	<b>108 357</b>	<b>122 311</b>
<b>Surplus(shortfall)</b>	<b>8 159</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(101 949)</b>	<b>(101 949)</b>	<b>(93 790)</b>	<b>(65 371)</b>	<b>30 349</b>

## 9. Table B9 Adjustment Budget –Asset Management

MP324 Nkomazi - Table B9 Asset Management - 28 FEBRUARY 14

Description	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7	8	9	10	11	12	13	14			
	A1	B	C	D	E	F	G	H				
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	<b>66 841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 865</b>	<b>(5 429)</b>	<b>(1 564)</b>	<b>65 278</b>	<b>130 621</b>	<b>124 797</b>	
Infrastructure - Road transport	7 000	-	-	-	-	-	-	-	7 000	8 131	-	-
Infrastructure - Electricity	-	-	-	-	-	925	20 000	20 925	20 925	10 000	13 000	-
Infrastructure - Water	14 273	-	-	-	-	2 941	(6 222)	(3 282)	10 992	93 205	78 983	-
Infrastructure - Sanitation	-	-	-	-	-	-	15 000	15 000	15 000	18 000	20 000	-
Infrastructure - Other	1 000	-	-	-	-	-	-	-	1 000	1 000	2 000	-
Infrastructure	22 273	-	-	-	-	3 865	28 778	32 643	54 916	130 336	113 983	-
Community	42 543	-	-	-	-	-	(35 000)	(35 000)	7 543	-	7 519	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 675	-	-	-	-	-	1 143	1 143	2 818	285	3 295	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	350	-	-	-	-	-	(350)	(350)	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	<b>162 916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 475</b>	<b>6 222</b>	<b>12 697</b>	<b>175 614</b>	<b>125 984</b>	<b>253 048</b>	
Infrastructure - Road transport	29 350	-	-	-	-	-	7 701	7 701	37 051	43 038	26 177	-
Infrastructure - Electricity	5 800	-	-	-	-	-	-	-	5 800	6 300	6 300	-
Infrastructure - Water	122 876	-	-	-	-	-	(8 272)	(8 272)	114 604	76 646	220 571	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	1 800	-	-	-	-	3 681	(1 800)	1 881	3 681	-	-	-
Infrastructure	159 826	-	-	-	-	3 681	(2 371)	1 310	161 136	125 984	253 048	-
Community	-	-	-	-	-	2 794	8 593	11 387	11 387	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	3 090	-	-	-	-	-	-	-	3 090	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>36 350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 701</b>	<b>7 701</b>	<b>44 051</b>	<b>51 169</b>	<b>26 177</b>	
Infrastructure - Road transport	5 800	-	-	-	-	-	925	20 000	26 725	16 300	19 300	-
Infrastructure - Electricity	137 150	-	-	-	-	2 941	(14 495)	(11 554)	125 596	169 851	299 554	-
Infrastructure - Water	-	-	-	-	-	-	15 000	15 000	15 000	18 000	20 000	-
Infrastructure - Sanitation	2 800	-	-	-	-	3 681	(1 800)	1 881	4 681	1 000	2 000	-
Infrastructure - Other	182 100	-	-	-	-	7 546	26 407	33 953	216 052	256 319	367 031	-
Infrastructure	42 543	-	-	-	-	2 794	(26 407)	(23 613)	18 930	-	7 519	-
Community	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	4 765	-	-	-	-	-	1 143	1 143	5 908	285	3 295	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	350	-	-	-	-	-	(350)	(350)	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>229 757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>793</b>	<b>11 134</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>												
Infrastructure - Road transport	178 462	-	-	-	-	-	2 760	2 760	181 223	222 636	238 532	-
Infrastructure - Electricity	86 705	-	-	-	-	-	18 779	18 779	105 484	118 606	134 556	-
Infrastructure - Water	609 462	-	-	-	-	3 395	3 395	612 857	752 667	1 020 558	1 020 558	-
Infrastructure - Sanitation	30 944	-	-	-	-	-	(6 161)	(6 161)	24 783	42 553	62 311	-
Infrastructure - Other	6 643	-	-	-	-	5 046	5 046	11 689	12 547	14 397	14 397	-
Infrastructure	912 216	-	-	-	-	-	23 820	23 820	936 035	1 149 009	1 470 354	-
Community	562 626	-	-	-	-	-	13 566	13 566	576 191	570 497	572 015	-
Heritage assets	5 614	-	-	-	-	-	(2 801)	(2 801)	2 813	2 813	2 813	-
Investment properties	37 937	-	-	-	-	-	(3 000)	(3 000)	34 937	34 937	34 937	-
Other assets	32 064	-	-	-	-	4 588	4 588	36 652	25 446	16 628	16 628	-
Intangibles	496	-	-	-	-	-	(308)	(308)	188	128	65	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>1 550 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35 864</b>	<b>35 864</b>	<b>1 586 817</b>	<b>1 782 830</b>	<b>2 096 811</b>	
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>	<b>69 168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 186)</b>	<b>(8 186)</b>	<b>60 982</b>	<b>64 275</b>	<b>67 746</b>	
<b>Repairs and Maintenance by asset class</b>	<b>31 124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>761</b>	<b>5 301</b>	<b>36 425</b>	<b>41 621</b>	<b>43 869</b>	
Infrastructure - Road transport	3 250	-	-	-	-	-	-	-	3 250	3 426	3 611	-
Infrastructure - Electricity	2 568	-	-	-	-	-	-	-	2 568	2 706	2 853	-
Infrastructure - Water	14 330	-	-	-	-	4 540	800	5 340	19 670	23 960	25 254	-
Infrastructure - Sanitation	2 213	-	-	-	-	-	-	-	2 213	2 332	2 458	-
Infrastructure - Other	2 015	-	-	-	-	-	-	-	2 015	2 124	2 238	-
Infrastructure	24 376	-	-	-	-	4 540	800	5 340	29 715	34 548	36 414	-
Community	36	-	-	-	-	-	-	-	36	38	40	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	6 713	-	-	-	-	-	(39)	(39)	6 674	7 035	7 415	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>100 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>(7 425)</b>	<b>(2 885)</b>	<b>97 407</b>	<b>105 896</b>	<b>111 614</b>	
<b>% of capital exp on renewal of assets</b>	<b>70.9%</b>	<b>0.0%</b>							<b>72.9%</b>	<b>49.1%</b>	<b>67.0%</b>	
<b>Renewal of existing assets as % of deprecn</b>	<b>235.5%</b>	<b>0.0%</b>							<b>288.0%</b>	<b>196.0%</b>	<b>373.5%</b>	
<b>R&amp;M as a % of PPE</b>	<b>2.0%</b>	<b>0.0%</b>							<b>2.3%</b>	<b>2.3%</b>	<b>2.1%</b>	
<b>Renewal and R&amp;M as a % of PPE</b>	<b>12.5%</b>	<b>0.0%</b>							<b>13.4%</b>	<b>9.4%</b>	<b>14.2%</b>	

## 10. Table B10 Adjustment Budget –Basic Service Delivery Measurements

MP324 Nkomazi - Table B10 Basic service delivery measurement - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
<b>Household service targets</b>											
<b>Water:</b>											
Piped water inside dwelling	14 334							-	14	14 334	14 334
Piped water inside yard (but not in dwelling)	42 714							-	43	42 714	42 714
Using public tap (at least min.service level)	30 207							-	30	30 207	30 207
Other water supply (at least min.service level)	1 732							-	2	1 732	1 732
Minimum Service Level and Above sub-total	89	-	-	-	-	-	-	-	89	89	89
Using public tap (< min.service level)								-	-	-	-
Other water supply (< min.service level)								-	-	-	-
No water supply	7215.15							-	7	7 215	7 215
Below Minimum Servic Level sub-total	7	-	-	-	-	-	-	-	7	7	7
Total number of households	96	-	-	-	-	-	-	-	96	96	96
<b>Sanitation/sewerage:</b>											
Flush toilet (connected to sewerage)	5 387							-	5 387	5 387	5 387
Flush toilet (w/ith septic tank)	1 828							-	1 828	1 828	1 828
Chemical toilet	35 980							-	35 980	35 980	35 980
Pit toilet (ventilated)	34 440							-	34 440	34 440	34 440
Other toilet provisions (> min.service level)	1 924							-	1 924	1 924	1 924
Minimum Service Level and Above sub-total	79 559	-	-	-	-	-	-	-	79 559	79 559	79 559
Bucket toilet								-	-	-	-
Other toilet provisions (< min.service level)								-	-	-	-
No toilet provisions	16 643							-	16 643	16 643	16 643
Below Minimum Servic Level sub-total	16 643	-	-	-	-	-	-	-	16 643	16 643	16 643
Total number of households	96 202	-	-	-	-	-	-	-	96 202	96 202	96 202
<b>Energy:</b>											
Electricity (at least min. service level)	40 588							-	40 588	40 588	40 588
Electricity - prepaid (> min.service level)	1 837							-	1 837	1 837	1 837
Minimum Service Level and Above sub-total	42 425	-	-	-	-	-	-	-	42 425	42 425	42 425
Electricity (< min.service level)								-	-	-	-
Electricity - prepaid (< min. service level)								-	-	-	-
Other energy sources	53 777							-	53 777	53 777	53 777
Below Minimum Servic Level sub-total	53 777	-	-	-	-	-	-	-	53 777	53 777	53 777
Total number of households	96 202	-	-	-	-	-	-	-	96 202	96 202	96 202
<b>Refuse:</b>											
Removed at least once a week (min.service)	30 857							-	30 857	30 857	30 857
Minimum Service Level and Above sub-total	30 857	-	-	-	-	-	-	-	30 857	30 857	30 857
Removed less frequently than once a week	3 611							-	3 611	3 611	3 611
Using communal refuse dump	1 313							-	1 313	1 313	1 313
Using own refuse dump	56 920							-	56 920	56 920	56 920
Other rubbish disposal	-							-	-	-	-
No rubbish disposal	3 501							-	3 501	3 501	3 501
Below Minimum Servic Level sub-total	65 345	-	-	-	-	-	-	-	65 345	65 345	65 345
Total number of households	96 202	-	-	-	-	-	-	-	96 202	96 202	96 202
<b>Households receiving Free Basic Service</b>											
Water (6 kilolitres per household per month)	93 434							-	93 434	93 434	93 434
Sanitation (free minimum level service)	-							-	-	-	-
Electricity/other energy (50kwh per household per month)	-							-	-	-	-
Refuse (removed at least once a week)	51 178							-	51 178	51 178	51 178
<b>Cost of Free Basic Services provided (R'000)</b>											
Water (6 kilolitres per household per month)	2 534							-	2 534	2 534	2 534
Sanitation (free sanitation service)	-							-	-	-	-
Electricity/other energy (50kwh per household per month)	-							-	-	-	-
Refuse (removed once a week)	1 080							-	1 080	1 080	1 080
Total cost of FBS provided (minimum social p	3 614	-	-	-	-	-	-	-	3 614	3 614	3 614
<b>Highest level of free service provided</b>											
Property rates (R'000 value threshold)	0							-	-	0	0
Water (kilolitres per household per month)	6							-	6	6	6
Sanitation (kilolitres per household per month)	0							-	-	0	0
Sanitation (Rand per household per month)	0							-	-	0	0
Electricity (kw per household per month)	0							-	-	0	0
Refuse (average litres per week)	0							-	-	0	0
<b>Revenue cost of free services provided (R'000)</b>											
Property rates (R15 000 threshold rebate)	4 412							-	4 412	4 412	4 412
Property rates (other exemptions, reductions and	-							-	-	-	-
Water	2 534							-	2 534	2 534	2 534
Sanitation	-							-	-	-	-
Electricity/other energy	-							-	-	-	-
Refuse	1 080							-	1 080	1 080	1 080
Municipal Housing - rental rebates	-							-	-	-	-
Housing - top structure subsidies	-							-	-	-	-
Other	-							-	-	-	-
Total revenue cost of free services provided (to	8 026	-	-	-	-	-	-	-	8 026	8 026	8 026

## **II. PART 2 - SUPPORTING DOCUMENTATION (Annexure B)**

# 1. Table SB1 –SB20 Supporting Documentation

MP324 Nkomazi - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>REVENUE ITEMS</b>											
<b>Property rates</b>											
Total Property Rates	60 741							–	60 741	66 815	73 496
less Revenue Foregone	4 412							–	4 412	4 854	5 339
<b>Net Property Rates</b>	<b>56 328</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>56 328</b>	<b>61 961</b>	<b>68 157</b>
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	55 415						2 439	2 439	57 854	63 639	70 003
less Revenue Foregone	977						(977)	(977)	0		
<b>Net Service charges - electricity revenue</b>	<b>54 438</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 416</b>	<b>3 416</b>	<b>57 854</b>	<b>63 639</b>	<b>70 003</b>
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	15 581							–	15 581	17 139	18 853
less Revenue Foregone								–	–		
<b>Net Service charges - water revenue</b>	<b>15 581</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>15 581</b>	<b>17 139</b>	<b>18 853</b>
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue	3 273							–	3 273	3 601	3 961
less Revenue Foregone								–	–		
<b>Net Service charges - sanitation revenue</b>	<b>3 273</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 273</b>	<b>3 601</b>	<b>3 961</b>
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	4 890							–	4 890	5 379	5 917
Total landfill revenue								–	–		
less Revenue Foregone								–	–		
<b>Net Service charges - refuse revenue</b>	<b>4 890</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4 890</b>	<b>5 379</b>	<b>5 917</b>
<b>Other Revenue By Source</b>											
Fuel levy								–	–		
Other revenue	5 192						1 568	1 568	6 760	6 466	7 113
<b>Total 'Other' Revenue</b>	<b>5 192</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 568</b>	<b>1 568</b>	<b>6 760</b>	<b>6 466</b>	<b>7 113</b>
<b>EXPENDITURE ITEMS</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	134 747					1 492	1 583	3 074	137 822	137 028	144 427
Pension and UIF Contributions	32 535						9	9	32 543	34 250	36 100
Medical Aid Contributions	7 004						50	50	7 054	7 435	7 836
Overtime	8 219						5 697	5 697	13 916	14 667	15 459
Performance Bonus	10 829						(828)	(828)	10 001	10 541	11 110
Motor Vehicle Allowance	8 871						372	372	9 243	9 742	10 269
Cellphone Allowance	1 161						74	74	1 235	1 302	1 372
Housing Allowances	1 311						(57)	(57)	1 253	1 321	1 392
Other benefits and allowances	3 975						907	907	4 882	5 146	5 423
Payments in lieu of leave	1 500						831	831	2 331	2 457	2 590
Long service awards	500						–	–	500	527	555
Post-retirement benefit obligations	268						–	–	268	282	298
<b>sub-total</b>	<b>210 920</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 492</b>	<b>8 636</b>	<b>10 128</b>	<b>221 049</b>	<b>224 698</b>	<b>236 832</b>
Less: Employees costs capitalised to PPE								–	–		
<b>Total Employee related costs</b>	<b>210 920</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 492</b>	<b>8 636</b>	<b>10 128</b>	<b>221 049</b>	<b>224 698</b>	<b>236 832</b>



## MP324 Nkomazi - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment	69 168						(11 681)	(11 681)	57 487	60 591	63 863
Lease amortisation								-	-		
Capital asset impairment							3 495	3 495	3 495	3 684	3 882
Depreciation resulting from revaluation of PPE								-	-		
<b>Total Depreciation &amp; asset impairment</b>	<b>69 168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 186)</b>	<b>(8 186)</b>	<b>60 982</b>	<b>64 275</b>	<b>67 746</b>
<b>Bulk purchases</b>											
Electricity	65 070							-	65 070	68 584	72 287
Water	1 163							-	1 163	1 226	1 292
<b>Total bulk purchases</b>	<b>66 233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66 233</b>	<b>69 810</b>	<b>73 579</b>
<b>Contracted services</b>											
Transport of money	418								418	441	464
Security	13 000								13 000	13 702	14 442
FMS Support services	1 804						3 000	3 000	4 804	5 063	5 336
Fleet Management	2 283							-	2 283	2 406	2 536
<b>sub-total</b>	<b>17 505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>3 000</b>	<b>20 505</b>	<b>21 612</b>	<b>22 779</b>
<b>Allocations to organs of state:</b>											
Electricity								-	-		
Water								-	-		
Sanitation								-	-		
Other								-	-		
<b>Total contracted services</b>	<b>17 505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>3 000</b>	<b>20 505</b>	<b>21 612</b>	<b>22 779</b>
<b>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions											
Consultant fees	1 404						2 900	2 900	4 304	4 536	4 781
Audit fees	1 581						900	900	2 481	2 615	2 756
General expenses	39 890						4 251	4 251	44 141	51 466	54 228
Data cleansing	854							-	854	900	949
Courier costs & postages	272						28	28	300	317	334
Debtors Data Collection	569							-	569	600	632
Rental of Equipments,propnet,buildings & Landfill site	6 437						2 980	2 980	9 417	9 925	10 461
Water Quality Monitoring	2 364							-	2 364	2 492	2 626
Compilation of supplementary valuation roll	5 000						(1 000)	(1 000)	4 000	4 216	4 444
Chemicals	11 049							-	11 049	11 646	12 274
Telephone (rental)	1 847							-	1 847	1 947	2 052
Training	2 302							-	2 302	2 498	2 596
Fuel & oil	6 120							-	6 120	6 450	6 798
Legal fees	3 000							-	3 000	3 162	3 333
Projects	1 530						(228)	(228)	1 302	1 373	1 447
IT Connectivity	1 284						800	800	2 084	2 197	2 315
Electricity New Connections	2 270						(415)	(415)	1 855	1 955	2 061
EAP programme	232							-	232	245	258
Licensing fees (Agency Fees)	14 956						(14 956)	(14 956)	-	-	-
Entrance control contract	60						(60)	(60)	(0)	-	-
Systems Development support	110							-	110	116	122
Asset Register	890						100	100	990	1 044	1 100
Repairs & Maintenance of Assets	31 124					4 540	761	5 301	36 425	38 392	40 465
Town planning projects	17 308						(700)	(700)	16 608	700	738
								-	-		
<b>Total Other Expenditure</b>	<b>152 453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>(4 639)</b>	<b>(99)</b>	<b>152 353</b>	<b>148 789</b>	<b>156 770</b>

## MP324 Nkomazi - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days	5 000						(5 000)	(5 000)	-	-	-
Other current investments > 90 days								-	-		
<b>Total Call investment deposits</b>	<b>5 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 000)</b>	<b>(5 000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consumer debtors</b>											
Consumer debtors	50 999						20 801	20 801	71 801	75 822	80 068
Less: provision for debt impairment	13 913	-	-	-	-	-	2 844	2 844	16 757	17 013	17 932
<b>Total Consumer debtors</b>	<b>37 086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 957</b>	<b>17 957</b>	<b>55 044</b>	<b>58 809</b>	<b>62 136</b>
<b>Debt impairment provision</b>											
Balance at the beginning of the year	13 913						2 844	2 844	16 757	16 757	17 013
Contributions to the provision								-	-	256	919
Bad debts written off								-	-		
<b>Balance at end of year</b>	<b>13 913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 844</b>	<b>2 844</b>	<b>16 757</b>	<b>17 013</b>	<b>17 932</b>
<b>Property, plant &amp; equipment</b>											
PPE at cost/valuation (excl. finance leases)	1 841 214					10 340	5 551	15 892	1 857 106	2 113 710	2 491 555
Leases recognised as PPE								-	-		
Less: Accumulated depreciation	334 309						(26 082)	(26 082)	308 227	372 502	440 247
<b>Total Property, plant &amp; equipment</b>	<b>1 506 905</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>31 633</b>	<b>41 974</b>	<b>1 548 879</b>	<b>1 741 209</b>	<b>2 051 308</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)								-	-		
Current portion of long-term liabilities	116						248	248	365	365	365
<b>Total Current liabilities - Borrowing</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>248</b>	<b>248</b>	<b>365</b>	<b>365</b>	<b>365</b>
<b>Trade and other payables</b>											
Creditors	37 286						104 571	104 571	141 857	175 565	193 315
Unspent conditional grants and receipts							16 372	16 372	16 372	-	-
VAT								-	-		
<b>Total Trade and other payables</b>	<b>37 286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120 943</b>	<b>120 943</b>	<b>158 229</b>	<b>175 565</b>	<b>193 315</b>
<b>Non current liabilities - Borrowing</b>											
Borrowing	2 709						187	187	2 896	2 417	1 812
Finance leases (including PPP asset element)								-	-		
<b>Total Non current liabilities - Borrowing</b>	<b>2 709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187</b>	<b>187</b>	<b>2 896</b>	<b>2 417</b>	<b>1 812</b>
<b>Provisions - non current</b>											
Retirement benefits								-	-		
List other major items								-	-		
Refuse landfill site rehabilitation								-	-		
Other								-	-		
<b>Total Provisions - non current</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(Deficit)</b>											
Accumulated surplus/(Deficit) - opening balance	1 281 456						59 189	59 189	1 340 646	1 489 781	1 704 265
Appropriations to Reserves								-	-		
Transfers from Reserves							149 135	149 135	149 135	214 484	405 987
Depreciation offsets								-	-		
Other adjustments								-	-		
<b>Accumulated Surplus/(Deficit)</b>	<b>1 281 456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 324</b>	<b>208 324</b>	<b>1 489 781</b>	<b>1 704 265</b>	<b>2 110 252</b>
<b>Reserves</b>											
Housing Development Fund								-	-		
Capital replacement								-	-		
Self-insurance								-	-		
Other reserves (list)								-	-		
Revaluation								-	-		
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 281 456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 324</b>	<b>208 324</b>	<b>1 489 781</b>	<b>1 704 265</b>	<b>2 110 252</b>

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Infrastructure and Development</b>												
<b>Function - Roads &amp; Stormwater</b>												
<b>Sub-function - Eradication of Backlogs</b>												
Reduce roads backlogs(gravel road to maintain)	Kilometer	3000							-	3	3	3
Tarred road to maintain	Kilometer											
<b>Sub-function -Roads Maintained</b>												
Surfaced roads resurfaced/rehabilitated	Kilometer	3							-	0	0	0
<b>Sub-function -Roads for growth</b>												
<b>New roads to be constructed</b>	Kilometer											
Sub-function 1 -Stormwater for growth												
Foot bridges to be constructed	Number								-	-	-	-
<b>Function - Water</b>												
Sub-function - Eradication of water backlogs												
Households provided with water connection	Number											
<b>New bulk water pipelines</b>	Kilometers								-	-	-	-
New Reservoirs	Megalitres											
<b>New Water treatment plant</b>	Megalitres								-	-	-	-
<b>Sub-function - Maintenance of water</b>												
Upgrade & replace of bulk water pipelines	Kilometers								-	-	-	-
Storage pressure	Number of resevoirs											
<b>Sub-function - Water Treatment &amp; package</b>									-	-	-	-
<b>Treatment works &amp; package plant for clean</b>	Number											
<b>Function - Sewerage</b>												
Sub-function - Eradication of sanitation backlog												
Households provided with a sanitation	Number								-	-	-	-
<b>New bulk sewer pipelines</b>	Meters											
Sub-function - Maintenance of sanitation									-	-	-	-
Upgrade & replace of bulk sewer plants	Number											
<b>Function - Electricity Distribution</b>												
Sub-function - Provide higher levels of electricity												
Houses electrified to eradicate backlogs	Households								-	-	-	-
<b>Sub-function - New Connections</b>												
Connections Completed and occupied houses	Households								-	-	-	-
<b>Sub-function -Provide public lighting</b>												
<b>New street lights installed</b>	Number	50							-	0	0	0
Sub-function -Maintain electricity infrastructure												
Replace overhead lines	Kilometre								-	-	-	-
<b>Install HT Ring Supply</b>	Number	50										
Replace street lights	Number											
Electricity repairs and maintenance%	% Repaired	80%										
<b>Vote 3 - vote name</b>									-	-	-	-
<b>Function 1 - (name)</b>									-	-	-	-
<b>Sub-function 1 - (name)</b>												
Insert measure/s description									-	-	-	-
<b>Sub-function 2 - (name)</b>									-	-	-	-
Insert measure/s description									-	-	-	-
<b>Sub-function 3 - (name)</b>									-	-	-	-
Insert measure/s description									-	-	-	-
<b>Function 2 - (name)</b>									-	-	-	-
<b>Sub-function 1 - (name)</b>									-	-	-	-
Insert measure/s description									-	-	-	-
<b>Sub-function 2 - (name)</b>									-	-	-	-
Insert measure/s description									-	-	-	-
<b>Sub-function 3 - (name)</b>									-	-	-	-
Insert measure/s description									-	-	-	-
<b>And so on for the rest of the Votes</b>									-	-	-	-

MP324 Nkomazi - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28 FEBRUARY 14

Annex 24 (Kromazi) - Supporting Table 204: Adjustments to Budgeted performance indicators and benchmarks - 2014/2015/16									
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.2%	0.0%	0.2%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities				110.2%	0.0%	43.8%	60.9%	111.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				3386.3%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.2	0.0	0.0	0.2	0.8
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				8.6%	0.0%	13.4%	12.9%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					1258.0%	0.0%	2036.4%	408.4%	126.6%
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				43.6%	0.0%	45.6%	42.0%	37.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				6.4%	0.0%	7.5%	7.8%	6.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				14.4%	0.0%	12.8%	12.2%	10.8%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				13358.9%	0.0%	12896.7%	13584.6%	14943.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				7.7%	0.0%	11.4%	11.0%	9.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.1	0.4

MP324 Nkomazi - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28 FEBRUARY 14

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
<b>Demographics</b>										
Population				338 095	338 095	338 095	338 095			
aged 0 - 4								49 067	49 067	49 067
aged 5 - 14								90 212	90 212	90 212
aged 15 - 34								157 562	157 562	157 562
aged 35 - 54								64 559	64 559	64 559
aged 55 - 74								24 674	24 674	24 674
aged 75 - 85+								6 956	6 956	6 956
<b>Monthly Household income ( no. of households)</b>	1, 12									
None										
No income				10 106	10 106	10 106	10 106	169 676	169 676	169 676
R 1 - R 400				6 706	6 706	6 706	6 706	99 798	99 798	99 798
R 401 - R 800				13 805	13 805	13 805	13 805	13 945	13 945	13 945
R 801 - R 1 600				18 205	18 205	18 205	18 205	42 666	42 666	42 666
R 1 601 - R 3 200				14 513	14 513	14 513	14 513	14 452	14 452	14 452
R 3 201 - R 6 400				5 825	5 825	5 825	5 825	7 942	7 942	7 942
R 6 401 - R 12 800				3 708	3 708	3 708	3 708	6 726	6 726	6 726
R 12 801 - R 25 600				2 281	2 281	2 281	2 281	3 800	3 800	3 800
R 25 601 - R 51 200				1 019	1 019	1 019	1 019	995	995	995
R 51 201 - R 102 400				163	163	163	163	182	182	182
R 102 401 - R 204 800				-	-	-	-	148	148	148
R 204 801 or more				-	-	-	-	156		
<b>Poverty profiles (no. of households)</b>										
< R2 060 per household per month	13									
Insert description	2									
<b>Household/demographics (000)</b>										
Number of people in municipal area				338 095	338	338	338	393	393	393
Number of poor people in municipal area										
Number of households in municipal area				78 254	78	78	78	96	96	96
Number of poor households in municipal area										
Definition of poor household (R per month)										
<b>Housing statistics</b>										
Formal	3									
Informal										
<b>Total number of households</b>										
Dwellings provided by municipality	4	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s										
Dwellings provided by private sector	5									
<b>Total new housing dwellings</b>		-	-	-	-	-	-	-	-	-
<b>Economic</b>	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
<b>Collection rates</b>	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

**MP324 Nkomazi - Supporting Table SB6 Adjustments Budget - funding measurement - 28 FEBRUARY 14**

Description	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b				2 964	–	7 770	42 987	152 660
Cash + investments at the yr end less applications - R'000	18(1)b				8 159	–	(93 790)	(65 371)	30 349
Cash year end/monthly employee/supplier payments	18(1)b				0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)				144 083	–	149 135	214 484	405 987
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)				0.0%	0.0%	0.0%	4.0%	4.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	89.6%	0.0%	87.4%	97.2%	97.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)				11.8%	0.0%	11.4%	10.9%	10.5%
Capital payments % of capital expenditure	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov t. legislated/gazetted allocations	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a							6.7%	5.6%
Long term receivables % change - incr(decr)	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)				2.0%	0.0%	2.3%	2.3%	2.1%
Asset renewal % of capital budget	20(1)(vi)				70.9%	0.0%	72.9%	49.1%	67.0%
Cash receipts from ratepayers					152 761	–	143 919	175 097	192 606
Ratepayer & Other revenue					170 552	–	164 576	180 063	198 070
Change in debtors								4 311	3 904

## MP324 Nkomazi - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28 FEBRUARY 14

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	311 164	–	–	6 031	593	6 624	317 788	352 237	436 270
Local Government Equitable Share	290 822					–	290 822	340 862	424 283
Finance Management	1 450					–	1 450	1 600	1 650
Municipal Systems Improvement	890					–	890	934	967
Water Services Operating Subsidy	8 493			4 540		4 540	13 033	4 000	4 127
EPWP Incentive	5 451			1 492	593	2 085	7 536		
						–	–		
MIG-PMU Operational	4 058					–	4 058	4 841	5 243
<b>Provincial Government:</b>	–	–	–	–	–	–	–	–	–
						–	–		
						–	–		
						–	–		
Other transfers and grants [insert description]						–	–		
<b>District Municipality:</b>	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
						–	–		
<b>Other grant providers:</b>	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
						–	–		
<b>Total Operating Transfers and Grants</b>	311 164	–	–	6 031	593	6 624	317 788	352 237	436 270
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	212 935	–	–	10 340	–	10 340	222 683	247 619	367 450
Municipal Infrastructure Grant (MIG)	172 363			9 416		9 416	181 779	205 619	222 710
						–	–		
						–	–		
						–	–		
						–	–		
Integrated National Electrification Programme	20 000			925		925	20 925	10 000	13 000
Municipal Water Infrastructure Grant	19 879					–	19 879	32 000	131 740
EPWP incentive	593				(593)	(593)	–		
Finance Mmanagement Grant	100					–	100		
<b>Provincial Government:</b>	–	–	–	–	–	–	–	–	–
						–	–		
[insert description]						–	–		
<b>District Municipality:</b>	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
						–	–		
<b>Other grant providers:</b>	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
						–	–		
<b>Total Capital Transfers and Grants</b>	212 935	–	–	10 340	–	10 340	222 683	247 619	367 450
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	524 099	–	–	16 372	593	16 965	540 471	599 856	803 720

## MP324 Nkomazi - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28 FEBRUARY 14

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>									
<b><u>Operating expenditure of Transfers and Grants</u></b>									
<b>National Government:</b>	311 164	-	-	6 031	593	6 624	317 788	352 237	436 270
Local Government Equitable Share	290 822					-	290 822	340 862	424 283
Finance Management	1 450					-	1 450	1 600	1 650
Municipal Systems Improvement	890					-	890	934	967
Water Services Operating Subsidy	8 493			4 540		4 540	13 033	4 000	4 127
EPWP Incentive	5 451			1 492	593	2 085	7 536		
						-	-		
MIG-PMU Operational	4 058					-	4 058	4 841	5 243
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-
						-	-		
						-	-		
						-	-		
Other transfers and grants [insert description]						-	-		
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
<b>Total operating expenditure of Transfers and Grants:</b>	311 164	-	-	6 031	593	6 624	317 788	352 237	436 270
<b><u>Capital expenditure of Transfers and Grants</u></b>									
<b>National Government:</b>	212 935	-	-	10 340	(593)	9 747	222 683	247 619	367 450
Municipal Infrastructure Grant (MIG)	172 363			9 416		9 416	181 779	205 619	222 710
						-	-		
						-	-		
Integrated National Electrification Programme	20 000			925		925	20 925	10 000	13 000
Municipal Water Infrastructure Grant	19 879					-	19 879	32 000	131 740
						-	-		
EPWP incentive	593				(593)	(593)	-		
Finance Mmanagement Grant	100					-	100		
	-	-	-	-	-	-	-	-	-
						-	-		
						-	-		
	-	-	-	-	-	-	-	-	-
						-	-		
						-	-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]						-	-		
						-	-		
<b>Total capital expenditure of Transfers and Grants</b>	212 935	-	-	10 340	(593)	9 747	222 683	247 619	367 450
<b>Total capital expenditure of Transfers and Grants</b>	524 099	-	-	16 372	-	16 372	540 471	599 856	803 720



## MP324 Nkomazi - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28 FEBRUARY 14

Description	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year				6 031		6 031	6 031		
Current year receipts	311 264				493	493	311 757	352 237	436 270
<b>Conditions met - transferred to revenue</b>	<b>311 264</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>493</b>	<b>6 524</b>	<b>317 788</b>	<b>352 237</b>	<b>436 270</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>Provincial Government:</b>									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>District Municipality:</b>									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>Other grant providers:</b>									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>Total operating transfers and grants revenue</b>	<b>311 264</b>	<b>-</b>	<b>-</b>	<b>6 031</b>	<b>493</b>	<b>6 524</b>	<b>317 788</b>	<b>352 237</b>	<b>436 270</b>
<b>Total operating transfers and grants - CTBM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year				10 340		10 340	10 340		
Current year receipts	212 935				(593)	(593)	212 342	247 619	367 450
<b>Conditions met - transferred to revenue</b>	<b>212 935</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>(593)</b>	<b>9 747</b>	<b>222 683</b>	<b>247 619</b>	<b>367 450</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>Provincial Government:</b>									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>District Municipality:</b>									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>Other grant providers:</b>									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities						-	-		
<b>Total capital transfers and grants revenue</b>	<b>212 935</b>	<b>-</b>	<b>-</b>	<b>10 340</b>	<b>(593)</b>	<b>9 747</b>	<b>222 683</b>	<b>247 619</b>	<b>367 450</b>
<b>Total capital transfers and grants - CTBM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>524 199</b>	<b>-</b>	<b>-</b>	<b>16 372</b>	<b>(100)</b>	<b>16 272</b>	<b>540 471</b>	<b>599 856</b>	<b>803 720</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

MP324 Nkomazi - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands	A										
<b>Cash transfers to group of individuals</b>											
Student Financial Aid Support	200							-	200	211	222
								-	-		
								-	-		
<b>TOTAL ALLOCATIONS TO GROUP OF INDIVIDUALS:</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>211</b>	<b>222</b>
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH TRANSFERS</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>211</b>	<b>222</b>
<b>TOTAL TRANSFERS</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>211</b>	<b>222</b>

**MP324 Nkomazi - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28 FEBRUARY 14**

Summary of remuneration	Budget Year 2013/14									% change
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages	11 006							–	11 006	0.0%
Pension and UIF Contributions	1 682							–	1 682	0.0%
Medical Aid Contributions	369						156	156	525	42.5%
Motor Vehicle Allowance	3 927							–	3 927	0.0%
Cellphone Allowance	914						40	40	954	
Housing Allowances	22							–	22	
Other benefits and allowances	179						173	173	351	
<b>Sub Total - Councillors</b>	<b>18 098</b>	<b>–</b>			<b>–</b>		<b>369</b>	<b>369</b>	<b>18 467</b>	<b>2.0%</b>
<b>% increase</b>		<b>(0)</b>							<b>0</b>	
<b><u>Senior Managers of the Municipality</u></b>										
Basic Salaries and Wages	4 089							–	4 089	0.0%
Pension and UIF Contributions	1 022							–	1 022	0.0%
Medical Aid Contributions	84							–	84	0.0%
Overtime								–	–	
Performance Bonus	341							–	341	
Motor Vehicle Allowance	960							–	960	0.0%
Cellphone Allowance	–							–	–	
Housing Allowances	32							–	32	
Other benefits and allowances	66							–	66	
Payments in lieu of leave								–	–	
Long service awards								–	–	
Post-retirement benefit obligations								–	–	
<b>Sub Total - Senior Managers of Municipality</b>	<b>6 593</b>	<b>–</b>	<b>–</b>		<b>–</b>		<b>–</b>	<b>–</b>	<b>6 593</b>	<b>0.0%</b>
<b>% increase</b>		<b>(0)</b>							<b>–</b>	
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages	130 659					1 492	1 583	3 074	133 733	2.4%
Pension and UIF Contributions	31 513						9	9	31 521	0.0%
Medical Aid Contributions	6 920						50	50	6 970	0.7%
Overtime	8 219						5 697	5 697	13 916	69.3%
Annual Bonus	10 488						(828)	(828)	9 660	
Motor Vehicle Allowance	7 911						372	372	8 283	4.7%
Cellphone Allowance	1 161						74	74	1 235	6.4%
Housing Allowances	1 279						(57)	(57)	1 222	
Other benefits and allowances	3 909						907	907	4 816	
Payments in lieu of leave	1 500						831	831	2 331	55.4%
Long service awards	500							–	500	0.0%
Post-retirement benefit obligations	268							–	268	0.0%
<b>Sub Total - Other Municipal Staff</b>	<b>204 327</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 492</b>	<b>8 636</b>	<b>10 128</b>	<b>214 456</b>	<b>5.0%</b>
<b>% increase</b>										
<b>Total Parent Municipality</b>	<b>229 018</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 492</b>	<b>9 006</b>	<b>10 498</b>	<b>239 515</b>	<b>4.6%</b>
<b><u>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</u></b>										
<b>REMUNERATION &amp; ENTITY REMUNERATION</b>	<b>229 018</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 492</b>	<b>9 006</b>	<b>10 498</b>	<b>239 515</b>	<b>4.6%</b>
<b>% increase</b>										
<b>TOTAL MANAGERS AND STAFF</b>	<b>210 920</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 492</b>	<b>8 636</b>	<b>10 128</b>	<b>221 048</b>	<b>4.8%</b>

MP324 Nkomazi - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28 FEBRUARY 14

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL				–	–	–	–						7 536	7 536	–	–
Vote 2 - BUDGET & TREASURY OFFICE		127 435	6 956	925	6 637	102 206	6 490	5 195	6 083	104 277	5 195	5 491	(173 421)	203 467	233 624	280 003
Vote 3 - CORPORATE SERVICES		343	172	2 043	269	273	204	308	308	308	308	308	308	5 151	5 666	6 233
Vote 4 - PLANNING & DEVELOPMENT		74	36	68	39	56	18	172	172	172	172	172	172	1 322	1 454	1 600
Vote 5 - COMMUNITY & SOCIAL SERVICES		2 969	(741)	2 364	2 918	2 514	(1 979)	1 850	1 850	1 850	1 850	1 850	25 116	42 410	47 358	56 041
Vote 6 - INFRASTRUCTURE & DEVELOPMENT		5 857	5 921	4 169	6 841	5 501	6 583	8 407	8 407	8 407	8 407	8 407	147 770	224 677	246 617	293 125
Total Revenue by Vote		136 677	12 343	9 570	16 703	110 550	11 316	15 932	16 820	115 014	15 932	16 228	7 480	484 564	534 720	637 002
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		3 949	3 931	4 542	4 306	3 724	3 894	3 146	3 146	3 146	3 146	3 146	3 146	43 222	37 613	39 644
Vote 2 - BUDGET & TREASURY OFFICE		7 274	3 621	5 513	4 281	4 296	6 114	5 778	5 778	5 778	5 778	5 778	38 282	98 271	103 646	109 189
Vote 3 - CORPORATE SERVICES		3 072	3 090	3 410	2 492	2 917	4 191	3 183	3 383	3 183	3 183	3 183	3 183	38 468	40 284	42 460
Vote 4 - PLANNING & DEVELOPMENT		1 232	1 805	995	1 110	1 438	1 122	3 510	3 510	3 510	3 510	3 510	3 510	28 762	18 986	20 011
Vote 5 - COMMUNITY & SOCIAL SERVICES		7 187	5 981	6 732	8 782	9 088	9 090	7 985	7 985	7 985	7 985	7 985	8 120	94 904	99 100	104 451
Vote 6 - INFRASTRUCTURE & DEVELOPMENT		16 477	20 731	15 953	14 617	24 119	14 378	17 546	17 546	17 546	17 546	17 546	60 476	254 484	268 226	282 710
Total Expenditure by Vote		39 190	39 160	37 145	35 589	45 583	38 789	41 148	41 348	41 148	41 148	41 148	116 715	558 111	567 855	598 465
Surplus/ (Deficit)		97 487	(26 817)	(27 574)	(18 885)	64 967	(27 474)	(25 216)	(24 528)	73 866	(25 216)	(24 920)	(109 235)	(73 547)	(33 135)	38 536

MP324 Nkomazi - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 28 FEBRUARY 14

Description - Standard classification	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>															
<b>Revenue - Standard</b>															
<i>Governance and administration</i>	127 778	7 128	2 969	6 905	102 479	6 693	5 503	6 391	104 585	5 503	5 799	(165 578)	216 154	239 290	286 236
Executive and council			—	—	—	—						7 536	7 536	—	—
Budget and treasury office	127 435	6 956	925	6 637	102 206	6 490	5 195	6 083	104 277	5 195	5 491	(173 421)	203 467	233 624	280 003
Corporate services	343	172	2 043	269	273	204	308	308	308	308	308	308	5 151	5 666	6 233
<i>Community and public safety</i>	50	29	40	38	48	24	70	70	70	70	70	70	645	710	781
Community and social services	7	8	7	11	5	3	8	8	8	8	8	8	91	101	111
Sport and recreation	—	—	—	—	—	—							—	—	—
Public safety	42	21	33	27	44	21	61	61	61	61	61	61	554	609	670
Housing													—	—	—
Health													—	—	—
<i>Economic and environmental service</i>	2 553	(1 146)	1 987	2 513	2 121	(2 386)	2 226	2 226	2 226	2 226	2 226	2 226	18 997	20 305	22 253
Planning and development	509	36	68	39	56	18	923	923	923	923	923	923	6 261	6 295	6 843
Road transport	1 948	(1 281)	1 826	2 379	1 970	(2 496)	1 113	1 113	1 113	1 113	1 113	1 113	11 028	12 131	13 344
Environmental protection	97	99	93	95	95	93	190	190	190	190	190	190	1 708	1 879	2 067
<i>Trading services</i>	6 296	6 332	4 574	7 247	5 902	6 984	8 134	8 134	8 134	8 134	8 134	170 762	248 767	274 415	327 731
Electricity	4 428	4 534	2 856	5 376	4 251	5 120	5 215	5 215	5 215	5 215	5 215	48 838	101 477	114 769	133 646
Water	1 137	1 097	1 025	1 174	961	1 173	2 259	2 259	2 259	2 259	2 259	97 998	115 860	123 398	150 265
Waste water management	288	289	288	290	290	290	256	256	256	256	256	256	3 273	3 601	3 961
Waste management	443	412	406	407	401	401	404	404	404	404	404	23 669	28 156	32 648	39 859
<i>Other</i>													—	—	—
<b>Total Revenue - Standard</b>	<b>136 677</b>	<b>12 343</b>	<b>9 570</b>	<b>16 703</b>	<b>110 550</b>	<b>11 316</b>	<b>15 932</b>	<b>16 820</b>	<b>115 014</b>	<b>15 932</b>	<b>16 228</b>	<b>7 480</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>
<b>Expenditure - Standard</b>															
<i>Governance and administration</i>	14 295	10 643	13 465	11 079	10 937	14 199	12 107	12 307	12 107	12 107	12 107	44 610	179 961	181 543	191 293
Executive and council	3 949	3 931	4 542	4 306	3 724	3 894	3 146	3 146	3 146	3 146	3 146	3 146	43 222	37 613	39 644
Budget and treasury office	7 274	3 621	5 513	4 281	4 296	6 114	5 778	5 778	5 778	5 778	5 778	38 282	98 271	103 646	109 189
Corporate services	3 072	3 090	3 410	2 492	2 917	4 191	3 183	3 383	3 183	3 183	3 183	3 183	38 468	40 284	42 460
<i>Community and public safety</i>	2 677	1 548	2 712	4 058	2 358	4 050	2 416	2 416	2 416	2 416	2 416	2 416	31 899	33 622	35 437
Community and social services	415	424	384	494	734	449	420	420	420	420	420	420	5 419	5 711	6 020
Sport and recreation	7	13	10	12	16	11	18	18	18	18	18	18	179	188	198
Public safety	2 255	1 111	2 318	3 552	1 608	3 590	1 978	1 978	1 978	1 978	1 978	1 978	26 302	27 722	29 219
Housing													—	—	—
Health													—	—	—
<i>Economic and environmental service</i>	6 758	7 011	6 015	7 053	10 295	7 915	8 637	8 637	8 637	8 637	8 637	22 128	110 359	104 060	109 679
Planning and development	3 903	4 012	3 138	3 873	4 902	3 704	5 522	5 522	5 522	5 522	5 522	8 794	59 936	50 914	53 663
Road transport	2 361	2 503	2 476	2 647	4 542	3 704	2 707	2 707	2 707	2 707	2 707	12 462	44 229	46 617	49 135
Environmental protection	494	497	402	532	851	507	408	408	408	408	408	408	873	6 195	6 882
<i>Trading services</i>	15 461	19 958	14 953	13 398	21 992	12 625	17 989	17 789	17 989	17 989	17 989	47 761	235 892	248 630	262 056
Electricity	9 200	9 722	6 835	4 882	10 858	3 398	5 493	5 493	5 493	5 493	5 493	8 508	80 868	85 235	89 838
Water	4 459	8 060	6 555	6 540	8 024	7 031	9 160	8 960	9 160	9 160	9 160	35 565	121 836	128 416	135 350
Waste water management	65	174	53	67	112	154	444	444	444	444	444	444	662	3 511	3 900
Waste management	1 736	2 001	1 510	1 908	2 998	2 043	2 891	2 891	2 891	2 891	2 891	3 026	29 676	31 279	32 968
<i>Other</i>													—	—	—
<b>Total Expenditure - Standard</b>	<b>39 190</b>	<b>39 160</b>	<b>37 145</b>	<b>35 589</b>	<b>45 583</b>	<b>38 789</b>	<b>41 148</b>	<b>41 148</b>	<b>41 148</b>	<b>41 148</b>	<b>41 148</b>	<b>116 915</b>	<b>558 111</b>	<b>567 855</b>	<b>598 465</b>
<b>Surplus/ (Deficit) 1.</b>	<b>97 487</b>	<b>(26 817)</b>	<b>(27 575)</b>	<b>(18 885)</b>	<b>64 967</b>	<b>(27 474)</b>	<b>(25 216)</b>	<b>(24 328)</b>	<b>73 866</b>	<b>(25 216)</b>	<b>(24 920)</b>	<b>(109 435)</b>	<b>(73 547)</b>	<b>(33 135)</b>	<b>38 536</b>

MP324 Nkomazi - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28 FEBRUARY 14

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>															
<b>Revenue By Source</b>															
Property rates	5 733	6 360	452	6 042	4 978	6 034	4 736	5 624	4 144	4 736	5 032	2 457	56 328	61 961	68 157
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 428	4 534	2 856	5 376	4 251	5 120	7 374	7 674	7 326	7 848	7 657	(6 592)	57 854	63 639	70 003
Service charges - water revenue	1 137	1 097	1 025	1 174	961	1 173	1 182	1 051	1 248	920	1 051	3 561	15 581	17 139	18 853
Service charges - sanitation revenue	288	289	288	290	290	290	347	295	330	278	260	30	3 273	3 601	3 961
Service charges - refuse	443	412	406	407	401	401	444	345	444	420	370	398	4 890	5 379	5 917
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	279	123	1 879	138	123	118	179	299	239	239	328	(163)	3 780	4 158	4 574
Interest earned - external investments	119	(5)	-	-	-	-	9	18	41	15	7	1 995	2 200	2 420	2 662
Interest earned - outstanding debtors	348	379	324	358	228	399	338	338	338	338	338	789	4 515	4 967	5 463
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	37	20	32	26	43	21	38	21	32	29	30	221	550	605	666
Licences and permits	3	1	2	2	2	4	-	-	-	-	-	11	24	27	29
Agency services	1 945	(1 281)	1 826	2 379	1 970	(2 496)	825	695	738	652	695	3 071	11 020	12 121	13 334
Transfers recognised - operational	121 173	-	-	-	96 941	-	-	-	99 674	-	-	-	317 788	352 237	436 270
Other revenue	744	414	480	512	362	252	459	459	459	459	459	1 702	6 760	6 466	7 113
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>136 677</b>	<b>12 343</b>	<b>9 570</b>	<b>16 703</b>	<b>110 550</b>	<b>11 316</b>	<b>15 932</b>	<b>16 820</b>	<b>115 014</b>	<b>15 932</b>	<b>16 228</b>	<b>7 480</b>	<b>484 564</b>	<b>534 720</b>	<b>637 002</b>
<b>Expenditure By Type</b>															
Employee related costs	18 362	20 032	17 515	17 571	27 412	19 180	16 829	16 829	16 829	16 829	16 829	16 829	221 049	224 698	236 832
Remuneration of councillors	1 422	1 424	1 426	1 508	1 431	1 431	1 638	1 638	1 638	1 638	1 638	1 638	18 468	19 465	20 516
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	16 141	17 013	17 932
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	60 982	60 982	64 275	67 746
Finance charges	63	64	55	212	109	49	55	55	55	55	55	55	881	929	979
Bulk purchases	8 526	9 054	6 240	3 885	9 667	2 365	4 416	4 416	4 416	4 416	4 416	4 416	66 233	69 810	73 579
Other materials	19	13	114	169	18	196	128	128	128	128	128	128	1 300	1 054	1 110
Contracted services	2 326	392	1 400	3 259	1 465	2 470	1 532	1 532	1 532	1 532	1 532	1 532	20 505	21 612	22 779
Grants and subsidies	-	-	-	-	-	-	-	200	-	-	-	-	200	211	222
Other expenditure	8 473	8 182	8 838	8 985	5 480	13 098	16 550	16 550	16 550	16 550	16 550	16 550	152 353	148 789	156 770
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>39 190</b>	<b>39 160</b>	<b>35 589</b>	<b>35 589</b>	<b>45 583</b>	<b>38 789</b>	<b>41 148</b>	<b>41 348</b>	<b>41 148</b>	<b>41 148</b>	<b>41 148</b>	<b>118 271</b>	<b>558 111</b>	<b>567 855</b>	<b>598 465</b>
<b>Surplus/(Deficit)</b>	<b>97 487</b>	<b>(26 817)</b>	<b>(26 019)</b>	<b>(18 885)</b>	<b>64 967</b>	<b>(27 474)</b>	<b>(25 216)</b>	<b>(24 528)</b>	<b>73 866</b>	<b>(25 216)</b>	<b>(24 920)</b>	<b>(110 791)</b>	<b>(73 547)</b>	<b>(33 135)</b>	<b>38 536</b>
Transfers recognised - capital	40 177	7 275	3 600	4 000	4 000	3 100	-	-	160 531	-	-	-	222 683	247 619	367 450
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contribution</b>	<b>137 664</b>	<b>(19 542)</b>	<b>(22 419)</b>	<b>(14 885)</b>	<b>68 967</b>	<b>(24 374)</b>	<b>(25 216)</b>	<b>(24 528)</b>	<b>234 396</b>	<b>(25 216)</b>	<b>(24 920)</b>	<b>(110 791)</b>	<b>149 135</b>	<b>214 484</b>	<b>405 987</b>

MP324 Nkomazi - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28 FEBRUARY 14

Monthly cash flows	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	2 853	556	6 639	2 973	2 849	2 654	2 484	3 725	3 415	2 484	3 104	15 833	49 569	61 961	68 157
Property rates - penalties & collection charges				-			-					-	-		
Service charges - electricity revenue	4 223	736	1 299	4 271	4 432	2 472	2 711	3 389	2 711	3 050	2 711	19 316	51 321	63 639	70 003
Service charges - water revenue	1 118	175	230	924	976	734	669	3 728	2 372	3 050	2 711	(2 974)	13 711	17 139	18 853
Service charges - sanitation revenue	278	22	49	238	270	234	125	3 728	3 050	3 389	2 711	(11 213)	2 881	3 601	3 961
Service charges - refuse	211	34	61	281	276	246	287	3 050	1 694	3 050	2 711	(7 600)	4 303	5 379	5 917
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19	123	1 879	138	34	118	73	2 033	4 067	3 050	2 372	(10 126)	3 780	4 158	4 574
Interest earned - external investments	-	58	131	-	274	-	347	104	208	156	122	799	2 200	2 420	2 662
Interest earned - outstanding debtors	98	379	342	-	111	399	264	191	223	956	96	1 456	4 515	4 967	5 463
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	37	20	32	26	43	21	33	31	31	31	31	214	550	605	666
Licences and permits	3	1	2	2	2	4						11	24	27	29
Agency services	2 077	2 755	1 826	2 677	1 973	1 023	(105)	(144)	(118)	(105)	(92)	(748)	11 020	12 121	13 334
Transfer receipts - operational	122 726	3 308	-	4 247	98 754	-			88 753			-	317 788	352 237	436 270
Other revenue	3 872	10 531	13 333	2 865	6 098	6 321	(3 010)	(3 010)	(3 010)	(3 010)	(3 010)	(21 212)	6 760	6 466	7 113
<b>Cash Receipts by Source</b>	<b>137 514</b>	<b>18 698</b>	<b>25 825</b>	<b>18 641</b>	<b>116 094</b>	<b>14 226</b>	<b>3 880</b>	<b>16 825</b>	<b>103 397</b>	<b>16 100</b>	<b>13 467</b>	<b>(16 244)</b>	<b>468 422</b>	<b>534 720</b>	<b>637 002</b>
<b>Other Cash Flows by Source</b>															
Transfers receipts - capital	40 177	7 275	3 600	4 000	4 000	3 100			160 531			-	222 683	247 619	367 450
Contributions & Contributed assets												-	-	-	-
Proceeds on disposal of PPE												-	-	-	-
Short term loans												-	-	-	-
Borrowing long term/refinancing												-	-	-	-
Increase in consumer deposits												-	-	-	-
Decrease (Increase) in non-current debtors												-	-	-	-
Decrease (increase) other non-current receivables												-	-	-	-
Decrease (increase) in non-current investments												-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>177 691</b>	<b>25 973</b>	<b>29 425</b>	<b>22 641</b>	<b>120 094</b>	<b>17 326</b>	<b>3 880</b>	<b>16 825</b>	<b>263 927</b>	<b>16 100</b>	<b>13 467</b>	<b>(16 244)</b>	<b>691 105</b>	<b>782 339</b>	<b>1 004 452</b>
<b>Cash Payments by Type</b>															
Employee related costs	15 993	16 645	19 180	17 769	27 176	15 039	18 360	18 360	18 360	18 360	18 360	16 720	220 322	224 698	236 832
Remuneration of councillors	1 412	1 415	1 414	1 470	1 477	1 267	1 539	1 539	1 539	1 539	1 539	2 317	18 468	19 465	20 516
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	63	64	55	212	109	49	-	-	-	-	-	329	881	929	979
Bulk purchases - Electricity	9 773	6 945	6 461	123	-	7 605	4 295	4 295	4 295	4 295	4 295	4 295	56 675	68 584	72 287
Bulk purchases - Water & Sewer	-	-	-	-	-	19	166	166	166	166	166	166	1 013	1 226	1 292
Other materials	18	13	114	148	18	196	104	104	104	104	104	104	1 132	1 054	1 110
Contracted services	1 525	392	1 400	3 259	1 465	2 470	1 225	1 225	1 225	1 225	1 225	1 225	17 859	21 612	22 779
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	200	-	-	-	-	200	211	222
General expenses	48 056	27 127	14 137	14 151	9 537	29 332	1 196	1 196	1 196	1 196	1 196	(18 094)	130 226	152 376	160 551
<b>Cash Payments by Type</b>	<b>76 841</b>	<b>52 600</b>	<b>42 761</b>	<b>37 131</b>	<b>39 782</b>	<b>55 977</b>	<b>26 884</b>	<b>27 084</b>	<b>26 884</b>	<b>26 884</b>	<b>26 884</b>	<b>7 061</b>	<b>446 776</b>	<b>490 154</b>	<b>516 569</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	24 574	6 599	8 576	6 126	2 482	19 649	28 814	28 814	28 814	28 814	28 814	28 814	240 891	256 604	377 845
Repayment of borrowing	476	-	-	472	-	-	-	-	-	-	-	(583)	365	365	365
Other Cash Flows/Payments												-	-	-	-
<b>Total Cash Payments by Type</b>	<b>101 890</b>	<b>59 200</b>	<b>51 337</b>	<b>43 729</b>	<b>42 264</b>	<b>75 626</b>	<b>55 698</b>	<b>55 898</b>	<b>55 698</b>	<b>55 698</b>	<b>55 698</b>	<b>35 293</b>	<b>688 031</b>	<b>747 123</b>	<b>894 778</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>75 801</b>	<b>(33 227)</b>	<b>(21 912)</b>	<b>(21 089)</b>	<b>77 830</b>	<b>(58 301)</b>	<b>(51 818)</b>	<b>(39 074)</b>	<b>208 229</b>	<b>(39 598)</b>	<b>(42 231)</b>	<b>(51 537)</b>	<b>3 074</b>	<b>35 216</b>	<b>109 674</b>
Cash/cash equivalents at the monthly/year beginning:	4 696	80 497	47 270	25 358	4 270	82 100	23 799	(28 019)	(67 093)	141 136	101 538	59 307	4 696	7 770	42 987
Cash/cash equivalents at the monthly/year end:	80 497	47 270	25 358	4 270	82 100	23 799	(28 019)	(67 093)	141 136	101 538	59 307	7 770	7 770	42 987	152 660

MP324 Nkomazi - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28 FEBRUARY 14

Description - Municipal Vote	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
<b>Multi-year expenditure appropriation</b>															
Vote 1 - EXECUTIVE & COUNCIL			-	-	-	-						-	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE			-	-	-	-						-	-	-	-
Vote 3 - CORPORATE SERVICES			-	-	-	-						-	-	-	-
Vote 4 - PLANNING & DEVELOPMENT			-	-	-	-						-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES			-	-	-	-						-	-	-	-
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	4 420		3 622	2 812	12 467	2 649	25 524	25 524	25 524	25 524	25 524	21 103	174 693	235 319	187 267
<b>Capital Multi-year expenditure sub-total</b>	<b>4 420</b>	<b>-</b>	<b>3 622</b>	<b>2 812</b>	<b>12 467</b>	<b>2 649</b>	<b>25 524</b>	<b>25 524</b>	<b>25 524</b>	<b>25 524</b>	<b>25 524</b>	<b>21 103</b>	<b>174 693</b>	<b>236 319</b>	<b>189 267</b>
<b>Single-year expenditure appropriation</b>															
Vote 1 - EXECUTIVE & COUNCIL			-	-	24	-						(24)	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE			-	-	-	-						212	212	-	-
Vote 3 - CORPORATE SERVICES		167	-	256	-	294	360	360	360	360	360	193	2 710	-	460
Vote 4 - PLANNING & DEVELOPMENT			-	-	172	-						178	350	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		1 455	1 078	2 134	4 432	305	2 961	2 961	2 961	2 961	2 961	1 855	26 061	-	9 919
Vote 6 - INFRASTRUCTURE & DEVELOPMENT	346	3 424	1 882	407	5 530	-	4 841	4 841	4 841	4 841	4 841	1 071	36 865	20 285	178 199
<b>Capital single-year expenditure sub-total</b>	<b>346</b>	<b>5 046</b>	<b>2 959</b>	<b>2 797</b>	<b>10 158</b>	<b>599</b>	<b>8 162</b>	<b>8 162</b>	<b>8 162</b>	<b>8 162</b>	<b>8 162</b>	<b>3 484</b>	<b>66 199</b>	<b>20 285</b>	<b>188 578</b>
<b>Total Capital Expenditure</b>	<b>4 766</b>	<b>5 046</b>	<b>6 582</b>	<b>5 610</b>	<b>22 625</b>	<b>3 248</b>	<b>33 685</b>	<b>33 685</b>	<b>33 685</b>	<b>33 685</b>	<b>33 685</b>	<b>24 588</b>	<b>240 891</b>	<b>256 604</b>	<b>377 845</b>



MP324 Nkomazi - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 28 FEBRUARY 14

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>															
<b>Capital Expenditure - Standard</b>															
<b>Governance and administration</b>	-	167	-	256	24	294	360	360	360	360	360	381	2 922	-	460
Executive and council				-	24	-						(24)	-	-	-
Budget and treasury office				-	-	-	-	-	-	-	-		212	-	-
Corporate services		167		256	-	294	360	360	360	360	360	193	2 710	-	460
<b>Community and public safety</b>	-	-	199	-	-	-	-	-	-	-	-	151	350	-	2 400
Community and social services			199									1	200	-	400
Sport and recreation													-	-	-
Public safety							-	-	-	-	-	150	150	-	2 000
Housing													-	-	-
Health													-	-	-
<b>Economic and environmental services</b>	115	3 260	2 196	4 439	8 676	1 968	7 620	7 620	7 620	7 620	7 620	4 620	63 372	50 977	33 846
Planning and development		1 022	-	1 938	4 159	-	2 134	2 134	2 134	2 134	2 134	1 488	19 280	-	7 519
Road transport	115	2 238	2 196	2 500	4 516	1 968	5 485	5 485	5 485	5 485	5 485	3 132	44 091	50 977	26 327
Environmental protection			-	-	-	-							-	-	-
<b>Trading services</b>	4 651	1 619	4 186	915	13 925	986	25 706	25 706	25 706	25 706	25 706	19 436	174 248	205 628	341 139
Electricity	197		390	201	196	622	4 282	4 282	4 282	4 282	4 282	4 085	27 100	16 400	19 400
Water	3 402	1 619	3 314	407	11 454	364	18 605	18 605	18 605	18 605	18 605	13 583	127 167	170 228	299 739
Waste water management	1 051		-	111	2 081	-	2 135	2 135	2 135	2 135	2 135	1 083	15 000	18 000	20 000
Waste management			483	196	194	-	685	685	685	685	685	685	4 981	1 000	2 000
<b>Other</b>													-	-	-
<b>Total Capital Expenditure - Standard</b>	4 766	5 046	6 582	5 610	22 625	3 248	33 685	33 685	33 685	33 685	33 685	24 588	240 891	256 604	377 845

## MP324 Nkomazi - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28 FEBRUARY 14

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>	<b>22 273</b>	-	-	-	-	<b>3 865</b>	<b>28 778</b>	<b>32 643</b>	<b>54 916</b>	<b>130 336</b>	<b>113 983</b>
Infrastructure - Road transport	7 000	-	-	-	-	-	-	-	7 000	8 131	-
Roads, Pavements & Bridges	7 000	-	-	-	-	-	-	-	7 000	8 131	-
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	925	20 000	20 925	20 925	10 000	13 000
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	925	20 000	20 925	20 925	10 000	13 000
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	14 273	-	-	-	-	2 941	(6 222)	(3 282)	10 992	93 205	78 983
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	12 000	14 000
Water purification	-	-	-	-	-	-	-	-	-	-	-
Reticulation	14 273	-	-	-	-	2 941	(6 222)	(3 282)	10 992	81 205	64 983
Infrastructure - Sanitation	-	-	-	-	-	-	15 000	15 000	15 000	18 000	20 000
Reticulation	-	-	-	-	-	-	15 000	15 000	15 000	18 000	20 000
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	1 000	-	-	-	-	-	-	-	1 000	1 000	2 000
Refuse	1 000	-	-	-	-	-	-	-	1 000	1 000	2 000
Transportation	-	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>	<b>42 543</b>	-	-	-	-	-	<b>(35 000)</b>	<b>(35 000)</b>	<b>7 543</b>	-	<b>7 519</b>
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-	-	-
Community halls	7 543	-	-	-	-	-	-	-	7 543	-	7 519
Libraries	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	35 000	-	-	-	-	-	(35 000)	(35 000)	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>1 675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 143</b>	<b>1 143</b>	<b>2 818</b>	<b>285</b>	<b>3 295</b>
General vehicles	-	-	-	-	-	-	1 386	1 386	1 386	-	800
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	2 000
Plant & equipment	615	-	-	-	-	-	(533)	(533)	82	285	435
Computers - hardware/equipment	793	-	-	-	-	-	290	290	1 083	-	-
Furniture and other office equipment	67	-	-	-	-	-	-	-	67	-	60
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	200	-	-	-	-	-	-	-	200	-	-
Other Land	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class	-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class	-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(350)</b>	<b>(350)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming	350	-	-	-	-	-	(350)	(350)	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjus</b>	<b>66 841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 865</b>	<b>(5 429)</b>	<b>(1 564)</b>	<b>65 278</b>	<b>130 621</b>	<b>124 797</b>

## MP324 Nkomazi - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28 FEBRUARY 14

Description	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>	159 826	-	-	-	-	3 681	(2 371)	1 310	161 136	125 984	253 048	
Infrastructure - Road transport	29 350	-	-	-	-	-	7 701	7 701	37 051	43 038	26 177	
Roads, Pavements & Bridges	29 350	-	-	-	-	-	7 701	7 701	37 051	43 038	26 177	
Storm water	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity	5 800	-	-	-	-	-	-	-	5 800	6 300	6 300	
Generation	-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation	5 500	-	-	-	-	-	-	-	5 500	6 000	6 000	
Street Lighting	300	-	-	-	-	-	-	-	300	300	300	
Infrastructure - Water	122 876	-	-	-	-	-	(8 272)	(8 272)	114 604	76 646	220 571	
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	14 476	
Water purification	-	-	-	-	-	-	-	-	-	-	-	
Reticulation	122 876	-	-	-	-	-	(8 272)	(8 272)	114 604	76 646	206 095	
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-	
Reticulation	-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other	1 800	-	-	-	-	3 681	(1 800)	1 881	3 681	-	-	
Refuse	-	-	-	-	-	3 681	-	3 681	3 681	-	-	
Transportation	-	-	-	-	-	-	-	-	-	-	-	
Gas	-	-	-	-	-	-	-	-	-	-	-	
Other	1 800	-	-	-	-	-	(1 800)	(1 800)	-	-	-	
<b>Community</b>	-	-	-	-	-	2 794	8 593	11 387	11 387	-	-	
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-	
Sports Fields & stadia	-	-	-	-	-	2 794	8 593	11 387	11 387	-	-	
Swimming pools	-	-	-	-	-	-	-	-	-	-	-	
Community halls	-	-	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-	
Security and policing	-	-	-	-	-	-	-	-	-	-	-	
Buses	-	-	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries	-	-	-	-	-	-	-	-	-	-	-	
Social rental housing	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	
Housing development	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	3 090	-	-	-	-	-	-	-	3 090	-	-	
General vehicles	280	-	-	-	-	-	-	-	280	-	-	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment	10	-	-	-	-	-	-	-	10	-	-	
Computers - hardware/equipment	2 800	-	-	-	-	-	-	-	2 800	-	-	
Furniture and other office equipment	-	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other Land	-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-	-	-	
List sub-class	-	-	-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-	-	-	
List sub-class	-	-	-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-	
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	162 916	-	-	-	-	6 475	6 222	12 697	175 614	125 984	253 048	

## MP324 Nkomazi - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28 FEBRUARY 14

Description	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>	<b>24 376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>800</b>	<b>5 340</b>	<b>29 715</b>	<b>34 548</b>	<b>36 414</b>	
Infrastructure - Road transport	3 250	-	-	-	-	-	-	-	3 250	3 426	3 611	
Roads, Pavements & Bridges	3 250	-	-	-	-	-	-	-	3 250	3 426	3 611	
Storm water	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity	2 568	-	-	-	-	-	-	-	2 568	2 706	2 853	
Generation	-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation	2 568	-	-	-	-	-	-	-	2 568	2 706	2 853	
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water	14 330	-	-	-	-	4 540	800	5 340	19 670	23 960	25 254	
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-	
Water purification	-	-	-	-	-	-	-	-	-	-	-	
Reticulation	14 330	-	-	-	-	4 540	800	5 340	19 670	23 960	25 254	
Infrastructure - Sanitation	2 213	-	-	-	-	-	-	-	2 213	2 332	2 458	
Reticulation	2 213	-	-	-	-	-	-	-	2 213	2 332	2 458	
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other	2 015	-	-	-	-	-	-	-	2 015	2 124	2 238	
Refuse	2 015	-	-	-	-	-	-	-	2 015	2 124	2 238	
Transportation	-	-	-	-	-	-	-	-	-	-	-	
Gas	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Community</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>38</b>	<b>40</b>	
Parks & gardens	36	-	-	-	-	-	-	-	36	38	40	
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-	
Swimming pools	-	-	-	-	-	-	-	-	-	-	-	
Community halls	-	-	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-	
Security and policing	-	-	-	-	-	-	-	-	-	-	-	
Buses	-	-	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries	-	-	-	-	-	-	-	-	-	-	-	
Social rental housing	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Housing development	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	<b>6 713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39)</b>	<b>(39)</b>	<b>6 674</b>	<b>7 035</b>	<b>7 415</b>	
General vehicles	5 782	-	-	-	-	-	-	-	5 782	6 094	6 423	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment	86	-	-	-	-	-	-	-	86	91	95	
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment	181	-	-	-	-	-	(39)	(39)	142	151	159	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other Buildings	664	-	-	-	-	-	-	-	664	700	738	
Other Land	-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
List sub-class	-	-	-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
List sub-class	-	-	-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-	
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	<b>31 124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 540</b>	<b>761</b>	<b>5 301</b>	<b>36 425</b>	<b>41 621</b>	<b>43 869</b>	

## MP324 Nkomazi - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28 FEBRUARY 14

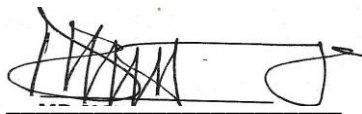
Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>	53 391	-	-	-	-	-	(12 266)	(12 266)	41 125	43 346	45 686
Infrastructure - Road transport	13 159	-	-	-	-	-	(3 903)	(3 903)	9 255	9 755	10 282
Roads, Pavements & Bridges	13 159	-	-	-	-	-	(3 903)	(3 903)	9 255	9 755	10 282
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	2 579	-	-	-	-	-	436	436	3 015	3 178	3 350
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	2 579	-	-	-	-	-	436	436	3 015	3 178	3 350
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	37 381	-	-	-	-	-	(8 879)	(8 879)	28 502	30 041	31 663
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-	-	-
Reticulation	37 381	-	-	-	-	-	(8 879)	(8 879)	28 502	30 041	31 663
Infrastructure - Sanitation	156	-	-	-	-	-	62	62	218	230	242
Reticulation	156	-	-	-	-	-	62	62	218	230	242
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	115	-	-	-	-	-	19	19	135	142	150
Refuse	115	-	-	-	-	-	19	19	135	142	150
Transportation	-	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>	4 938	-	-	-	-	-	464	464	5 402	5 694	6 002
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	4 938	-	-	-	-	-	464	464	5 402	5 694	6 002
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	10 783	-	-	-	-	-	120	120	10 903	11 492	12 112
General vehicles	4 112	-	-	-	-	-	186	186	4 298	4 530	4 774
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	2 106	-	-	-	-	-	1 297	1 297	3 403	3 587	3 781
Computers - hardware/equipment	3 230	-	-	-	-	-	(1 267)	(1 267)	1 963	2 069	2 180
Furniture and other office equipment	1 335	-	-	-	-	-	(95)	(95)	1 239	1 306	1 377
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	57	-	-	-	-	-	-	-	57	60	63
Computers - software & programming	57	-	-	-	-	-	-	-	57	60	63
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	69 168	-	-	-	-	-	(11 681)	(11 681)	57 487	60 591	63 863

## 2. Municipal Manager's Quality and Budget Locking Certification

I Mr. Muzi Daniel Ngwenya in my capacity as a Municipal Manager of Nkomazi Municipality confirm that the Adjustment budget for the 2013/2014 financial year period ending 30 June 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

As requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012, I consequently certify that:

- The adopted adjusted budget has been captured on the municipality's financial system and that there is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted adjusted budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and the relevant budget return forms have been submitted to the local government database.
- The municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:
  - ✓ A virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
  - ✓ An adjustments budget approved by council.



**M.D NGWENYA**  
**MUNICIPAL MANAGER**  
**NKOMAZI LOCAL MUNICIPALITY-MP324**

**27 FEBRUARY 2014**

**DATE**